CA6
CRI
-C15

Citizens' Research Institute of Canada

LIBRARY
JUL 15 1943
UNIVERSITY OF TORONTO

GOVT PUBNS

HJ
9014
A42
no. 24

FINANCIAL STATISTICS
CANADIAN GOVERNMENTS

MUNICIPAL - PROVINCIAL - FEDERAL

1943 ISSUE

TWENTY-FOURTH YEAR OF PUBLICATION

COMPILED AND ISSUED BY
THE CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

GOVT PUBNS

CA6
CRI
-C15

FINANCIAL STATISTICS
CANADIAN GOVERNMENTS

MUNICIPAL - PROVINCIAL - FEDERAL

1943 ISSUE

TWENTY-FOURTH YEAR OF PUBLICATION

COMPILED AND ISSUED BY
THE CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

6/43

Citizens' Research Institute of Canada

TORONTO, ONT.

NATIONAL BOARD OF TRUSTEES

R. C. BERKINSHAW - - - - President
COURTLAND ELLIOTT - - - - Vice-President
W. FRANK PRENDERGAST - - - - Vice-President
J. P. HYNES - - - - - Hon. Treasurer

G. H. BARR, K.C., Regina
J. T. BRYDEN, Toronto
COL. WALTER JAS. BROWN, F.R.S.A., London
CHARLES W. CAMPBELL, Moncton
W. SANFORD EVANS, Winnipeg
A. D. GANONG, St. Stephen, N.B.
ZEPH HÉBERT, Montreal
B. ROY HOLMAN, Charlottetown
COL. O. LOBLEY, Montreal
ALD. A. M. MacKAY, Halifax
H. R. MacMILLAN, Vancouver
THOMAS G. ROGERS, Toronto
F. N. SOUTHAM, Montreal
A. H. WETMORE, Saint John
COL. IBBOTSON LEONARD, D.S.O., London

ADVISORY COMMITTEES

MONTREAL
ZEPH HÉBERT
COL. O. LOBLEY
F. N. SOUTHAM

HALIFAX
ALD. A. M. MacKAY
ERIC L. MILLER
E. J. MURPHY
W. E. G. SHIELDS
COL. H. J. STECH
D. R. TURNBULL
A. H. WHITMAN
C. H. WRIGHT

TORONTO
R. C. BERKINSHAW
J. T. BRYDEN
COURTLAND ELLIOTT
J. P. HYNES
THOMAS G. ROGERS

HAMILTON
W. S. BURRILL
S. E. LeBROCQ
T. B. PINCKARD
W. B. POWELL

SAINT JOHN, N.B.
A. H. WETMORE
J. G. HARRISON
H. L. McMACKIN, C.A.

REGINA
G. H. BARR, K.C.
W. M. HOUSTON
C. B. McKEE
KEITH WILSON

WINNIPEG
A. E. PARKER
W. SANFORD EVANS

VANCOUVER
H. R. MacMILLAN
CHRIS. SPENCER

ST. STEPHEN, N.B.
A. G. GANONG

LONDON
COL. WALTER JAS. BROWN, F.R.S.A.
LT.-COL. G. J. INGRAM
COL. IBBOTSON LEONARD, D.S.O.

CALGARY
S. S. SAVAGE

CHARLOTTETOWN
B. ROY HOLMAN

MONCTON
CHAS. W. CAMPBELL

CANADIAN MUNICIPAL ASSESSORS' CONFERENCE
GEORGE HURST, Toronto (Chairman)

CIVIL SERVICE RESEARCH COMMITTEE
G. M. WRONG, M.A., LL.D., F.R.S.C.

SPECIAL TAXATION COMMITTEE
ARTHUR F. BELL
G. C. ROOKE, C.A.
W. C. KEIRSTEAD, M.A., PH.D.
A. R. DOUGLAS, K.C.

HORACE L. BRITTAIN - - - Director and Secretary

Municipal, Governmental and Institutional Surveys a Specialty. Consultants in Municipal Organization, Assessment, Personnel, Taxation, etc.

6/43

FINANCIAL STATISTICS—CANADIAN GOVERNMENTS

Municipal - Provincial - Federal

TWENTY-FOURTH YEAR OF PUBLICATION—1943 ISSUE

FOREWORD

The Institute presents herewith the Twenty-fourth Issue of Financial Statistics—Canadian Governments. The figures given herein are comparable with those given in previous issues of the "Red Book." We believe this to be a very important feature, inasmuch as it is possible, with such figures taken over a term of years, to get a good idea of the trend of financial affairs in any given municipality.

The publication is issued in loose-leaf form, usually in two sections, each section being published as soon as the information is as complete as it is deemed possible to make it. The first section covers all the urban municipalities with a population of 10,000 or over and those with a population of 2,000 to 10,000, with the exception of those in the Province of Quebec. The second section covers the remaining urban municipalities with a population of 400 or more, as well as larger rural municipalities with substantial bond issues outstanding. It also includes a page devoted to the Dominion and the Provinces. Supplementary information covering tax collections, etc., is issued from time to time during the year. Tax collections have been included for all municipalities with a population of 10,000 or over, and for all other municipalities listed except those in Quebec Province. They are given in most cases as reported by the municipalities, and it is difficult to determine whether or not they are all made up on the same basis.

In recent years much of the information in the latter section is at a date a year later than that which the edition is expected to cover. For instance, while the 1942 edition is presumed in general to give information as at Dec. 31st, 1941, it will be seen by turning to pages 24 to 28 and pages 32 to 42 of that edition that much of it is at Dec. 31st, 1942.

The Institute wishes to point out again that the "standards" used herein are not infallible guides in determining the financial strength or weakness of a municipality. They should be used merely as "indications" of the desirability of more detailed enquiry before arriving at final conclusions. The readiness with which tax demands are met is one of the most sensitive and reliable indicators of the credit rating of a municipality. That this is true has been illustrated by the fact that the majority of those Canadian municipalities which have been in financial difficulties have given warning of conditions through their heavy tax arrears. It is advisable, however, when examining tax arrears, to consider also bank loans outstanding for current purposes, as sometimes sufficient allowance is made when striking the tax rate to offset taxes uncollected. Such a condition is usually indicated when tax arrears figures are comparatively high, but current borrowings only nominal. Some municipalities may exceed the "standards" considerably and still be perfectly sound, and all the elements affecting the financial capacity of the municipality under examination must be kept in mind.

It is encouraging to note a further improvement in tax collections in a number of municipalities in 1942. Also a considerable number have been able to improve their debt position. These municipalities, by thus improving their credit rating, create a basis of confidence which in turn will enable them to obtain any capital needed at a low rate of interest at the end of the war, to finance the program of postponed but necessary works which forward-looking municipalities are now planning, to be undertaken at the close of the war, to cushion the shock of "after-the-war" dislocation.

The Institute wishes to express its appreciation of the excellent co-operation received from municipal and school treasurers and other officials in the supplying of these data. It also wishes to thank its subscribers for their continued support.

CITIZENS' RESEARCH INSTITUTE OF CANADA.

Horace L. Brittain

Director.

805 New Wellington Building,
137 Wellington Street West.
Toronto, June 1943

6/43

FINANCIAL STATISTICS—CANADIAN GOVERNMENTS—1941-1942

GOVERNMENT AND DATE OF REPORT	POPULATION Dominion Census 1941 Upper 1931 Middle 1921 Lower	Land Area in Square Miles	GROSS DIRECT FUNDED DEBT: Revenue Producing (X) Amount	Revenue Producing (X) Per Capita	Total Direct Funded Debt (Including Revenue Producing) Amount	Total Direct Funded Debt (Including Revenue Producing) Per Capita	SINKING FUNDS Amount	SINKING FUNDS Per Capita	FLOATING DEBT (Treasury Notes, Bank Loans, Bank Overdrafts) Amount	FLOATING DEBT Per Capita	INDIRECT AND CONTINGENT LIABILITIES AND GUARANTEES Amount	INDIRECT AND CONTINGENT LIABILITIES AND GUARANTEES Per Capita	EXPENDITURES (E.) AND REVENUES (R.) (Including Revenues from Dominion Government) (1) Amount	EXPENDITURES (E.) AND REVENUES (R.) Per Capita	REVENUE FROM DOMINION GOVERNM'T (2) Per Capita
Dominion	11,506,655	3,466,556	$?	$?	$5,865,264,293	$509.73	$ nil	$	$ [3]	$	$1,196,886,501	$104.02	R. $1,484,785,516	$129.04	$ .....
(March 31, 1942)	10,376,786												E. 1,884,967,275 [4]	163.82	
	8,787,949														
British Columbia	817,861	359,279	?	?	121,822,340 [5]	148.95	19,159,550	23.43	39,694,387 [6]	48.43	50,451,231 [7]	61.68	R. 35,846,660 [24]	45.09	2.06
(March 31, 1942)	694,263												E. 31,489,346	39.61	
	524,582														
Alberta	796,169	248,800	25,589,352 [8]	32.14	156,053,371	196.01	14,597,986	18.34	[8]	.....	7,582,797 [9]	9.53	R. 24,109,792 [10]	30.28	2.25
(March 31, 1942)	731,605												E. 16,861,371	21.18	
	588,454														
Saskatchewan	895,992	237,975	44,623,991 [18]	49.80	126,336,873	141.00	20,923,630	23.35	97,930,221	109.30	22,246,346 [11]	24.83	R. 24,014,721	26.80	5.66
(April 30, 1942)	921,785												E. 23,755,173	26.51	
	757,510														
Manitoba	729,744	219,723	42,021,712	57.58	124,437,806	170.52	22,926,161	31.42	nil	.....	3,684,360 [12]	5.05	R. 17,709,818	24.27	3.20
(April 30, 1942)	700,139												E. 15,940,993	21.84	
	610,118														
Ontario	3,787,655	363,282	205,461,781	54.25	632,138,140	166.89	12,642,455	33.38	55,293,287 [14]	14.60	125,245,723	33.07	R. 110,853,882	29.27	0.83
(March 31, 1942)	3,431,683												E. 95,694,728 [15]	25.26	
	2,933,662														
Quebec	3,331,882	523,534	15,346,320 [23]	46.06	388,816,099 [20]	116.69	38,707,926 [21]	11.62	25,500,000	7.66	18,861,292 [22]	5.66	R. 59,730,959	17.93	0.74
(June 30, 1942)	2,874,255												E. 56,218,073	16.87	
	2,360,665														
New Brunswick	457,401	27,473	10,067,000	22.01	105,307,073 [19]	230.23	13,762,448	30.09	230,498	0.50	10,067,000	22.01	R. 10,895,463	23.82	3.42
(October 31, 1942)	408,219												E. 9,994,229	21.85	
	387,876														
Nova Scotia	577,962	20,743	15,433,505	26.70	102,554,133 [16]	177.44	12,865,622	22.26	745,795	1.29	1,192,295 [17]	20.63	R. 13,436,889 [24]	23.91	3.48
(November 30, 1942)	512,846												E. 12,490,551	22.23	
	523,837														
Prince Edward Island	95,047	2,184	nil	.....	10,668,000	112.24	1,982,302	20.85	323,591	3.40	23,500	.24	R. 1,893,336	19.92	8.99
(December 31, 1941)	88,038												E. 1,883,988	19.82	
	88,615														

(X) These amounts are in some instances only approximate. They include loans on account of Hydro, Housing, Railways, Telephones, Rural Credits, Storage Dams, etc.

(1) These are 1941 figures, per capitas. They are compiled as nearly as possible on a comparable basis, and do not coincide exactly with totals in the public accounts. They do not include capital revenues or expenditures, nor those of self-supporting public utilities, but do include expenditures on direct relief, whether or not these were capitalized.

(2) Not borne directly by the people of the Province. To arrive at the per capita expenditure from local sources, this must be deducted from total per capitas.

(3) Treasury bills of $730,000,000 included in debenture debt.

(4) Including railway and steamship deficits amounting to $7,078,439, or $0.62 per capita. This covers only interest on debt in the hands of the public. War activities included were $1,339,674,152 or $116.42 per capita.

(5) Includes $20,160,000 P.G.E. Rly. guaranteed stock and bonds, interest on which is borne by the Province. Now regarded as a direct debt.

(6) Includes $34,744,387 treasury bills to Dominion Government.

(7) Includes $40,157,523 for railways controlled by Dominion Government; also $6,932,833 for Vancouver and District Joint Sewerage and Drainage Board, against which there was a sinking fund of $1,394,732 at 31 December, 1941.

(8) Gross debenture debt includes $28,099,750 treasury bills held by Dominion Government and Provincial Treasurer. In addition, $4,356,155 savings certificates outstanding.

(9) After deducting $2,302,334 sinking funds against guarantees. Does not include $5,493,698 for railways, either controlled by the Dominion Government or assumed jointly by C.N.R. and C.P.R.

(10) Public accounts state revenues exclude uncollected receivables, but expenditure includes accounts payable. Debt service shows a reduction, as interest not paid at contractual rates.

(11) Not including $2,368,459 guarantee for railways controlled by Dominion Government.

(12) In addition, Province has outstanding treasury bills of $6,224,132 with the chartered banks in connection with the closing of the Provincial Savings Offices, against which there are pledged securities amounting to $6,928,401 par value, the proceeds of which upon realization are to apply to reduction of said bills.

(14) In addition, demand deposits, Province of Ontario Savings Office, $33,836,321.

(15) Includes $2,988,908 subsidies to Ontario municipalities.

(16) Includes $37,000 housing debt.

(17) Includes $12,000 uncompleted highway contracts, and $15,000 unsettled claims.

(18) Capital loans and advances receivable.

(19) Housing debt repaid to Dominion, 1937–38.

(20) Includes $15,000,000 bonds issued to Banque Canadienne Nationale, and $2,215,000 technical and professional school bonds assumed by Province.

(21) In addition, securities, accumulated interest, etc., *re* Banque Canadienne Nationale bonds, $3,550,325.

(22) Does not include promises to pay various institutions annual amounts over definite terms, to be applied in payment of bonds and interest thereon, aggregating $15,183,407 (Public Charities Fund).

(23) Includes $9,070,747, Hydro-Electric plant, Temiscamingue.

(24) 1940-1 figures.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

1943 ISSUE

Re: Saskatoon, Sask.

Please change following particulars on page 2:

Accum. Tax Arrears	$ 745,721 (5)
Tax Sale Lands or Certificates	$2,087,958(5)

to read:

Accum. Tax Arrears	$ 745,721(5)
Tax Sale Lands or Certificates	---(5)

Note: Previous slip was for 1942 issue.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942

MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: City's Report 1942	AREA IN SQUARE MILES	NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt): Amount	NET GENERAL DEBENTURE DEBT: Per Capita	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED 1942: Amount	TAXES LEVIED 1942: Per Capita	TAXES COLLECTED 1942: Amount	1942 TAX LEVY UNPAID AT DECEMBER 31, 1942: Amount	1942 TAX LEVY UNPAID AT DECEMBER 31, 1942: Per Capita	1942 TAX LEVY UNPAID AT DECEMBER 31, 1942: % of 1942 Levy Unpaid	ACCUMULATED TAX ARREARS (Incl. 1942 Taxes Unpaid) (After Deducting Reserve, if Any): Amount	ACCUMULATED TAX ARREARS (Incl. 1942 Taxes Unpaid) (After Deducting Reserve, if Any): Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any): Amount	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any): Per Capita
BRITISH COLUMBIA					(X)													
New Westminster	17,524	21,967	23,000	5.4	$3,626,936	$157.69	$ 8,075,007	$351	$ 641,786	$27.90	$ 665,729	$ 73,523	$ 3.20	11.5%	$ 150,966	$ 6.56	$ 493,774[17]	$21.47
North Vancouver	8,510	8,914	8,844	4.9	‡	.....	4,491,132	508	233,539	26.41	262,564	37,857	3.48	16.2%	54,299[13]	6.14	568,920[14]	64.33
Vancouver	246,593	275,353	288,541	43.7	45,980,332	159.35	209,944,378	728	10,928,454	37.87	11,701,105[19]	801,079	2.78	7.3%	1,835,006	6.36	4,620,834[20]	16.01
Victoria	39,082	44,068	42,907	7.2	[18]	....	36,117,588	842	1,458,986	34.00	1,508,826	124,800	2.91	8.6%	210,913	4.92	1,820,081	42.42
Burnaby District	25,564	30,328	31,000	35.0	2,610,141	84.20	12,321,487	397	669,305	21.59	697,282	111,727	3.60	16.7%	187,707	6.06	1,990,043	64.19
ALBERTA																		
Calgary	83,716	88,904	87,267	40.5	‡	.....	56,445,753	647	2,898,577	33.22	3,198,272	276,144	3.16	9.5%	383,704	4.40	3,580,849[15]	41.03
Edmonton	79,179	93,817	96,725	42.5	18,663,963	193.96	57,654,500	596	3,747,371	38.74	4,312,146	428,780	4.43	11.4%	983,706	10.17	1,354,734[6]	14.01
Lethbridge	13,489	14,612	14,612	10.8	642,984	44.00	11,218,808	768	533,278	36.51	579,519	63,294	4.33	11.9%	196,404	13.44	129,233[2]	8.84
Medicine Hat	10,300	10,571	13,000	17.0	1,313,700	101.05	7,192,685	553	364,924[9]	28.07	426,978	72,270[10]	5.56	19.8%	570,264[11]	43.86	378,764[12]	29.14
SASKATCHEWAN																		
Moose Jaw	21,999	20,753	21,000	15.2	1,882,541	89.64	14,635,390	697	775,676	36.94	800,355	41,122	1.96	5.3%	287,419	13.69	838,871[1]	39.95
Regina	53,209	58,245	56,520	13.2	5,200,070	92.00	40,876,500	723	2,192,648	38.79	2,616,634	321,598	5.69	14.7%	557,447[7]	9.86	101,754[8]	1.80
Saskatoon	43,291	43,027	42,320	12.5	5,811,722	137.33	30,919,661	731	1,508,210	35.64	1,658,249	266,441	6.30	17.7%	745,721[5]	17.63	~~2,087,958~~[5]	49.34
MANITOBA																		
Brandon	17,082	17,383	17,900	9.0	953,121	53.25	9,037,445	505	459,147	25.65	480,501	102,506	5.73	22.3%	128,069[3]	7.15	284,664[4]	15.90
St. Boniface	16,305	18,157	18,476	17.6	3,658,562	198.02	8,695,680	471	569,393	30.82	597,937	72,710	3.94	12.8%	121,782	6.59	48,268	2.61
Winnipeg	218,785	221,960	227,004	23.2	7,453,943	32.84	171,705,427	756	8,345,916	36.77	9,013,723	921,529	4.06	11.0%	1,726,810[16]	7.61	[16]	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.

‡ Not segregated.

(x) Approximate.

(1) After deducting reserve of $1,948,027.

(2) After deducting reserve of $426,643.

(3) After deducting reserve of $111,910.

(4) After deducting reserve of $122,283.

(5) Including tax sale lands and after deducting total City reserve of $2,286,837.

(6) After deducting reserve of $3,455,168.

(7) After deducting reserve of $896,226, of which $427,073 is municipal reserve and $469,153 school reserve.

(8) After deducting reserve of $1,497,457.

(9) Includes $60,000 rental and business taxes.

(10) Amount collectible.

(11) Includes rental and business taxes.

(12) After deducting reserve of $1,550,166.

(13) After deducting reserve of $4,500.

(14) After deducting reserve of $570,273.

(15) After deducting reserve of $797,627.

(16) Tax arrears and tax sale lands, less reserves.

(17) As at December 31, 1941.

(18) Debt consolidated.

(19) Does not include arrears transferred to tax sale properties account, amounting to $33,182.

(20) After deducting reserve of $396,078.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools: Other Than Separate, Amount	Schools: Separate, Amount	Schools: Combined Per Capita	Local Improvements (Owner's Share), Amount	Total Gross Debenture Debt (b), Amount	Total Gross Debenture Debt (b), Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand (Including Separate Schools, if Any), Amount	Total Sinking Funds on Hand (Including Separate Schools, if Any), Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds), Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds), Per Capita	Floating Debt: Amount Borrowed in Anticipation of Debenture Issues (d)	Floating Debt: Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)	Separate Schools Sinking Fund
BRITISH COLUMBIA															
New Westminster	$ 607,500	$	$26.41	$ 931,716	$ 6,366,048 [18]	$276.78	27.7%	$1,837,844 [24]	$ 79.91	$ 4,528,204	$196.88	$ 16,900	$ 194,448 [19]	$?	$ .....
North Vancouver	561,430	.....	63.48	327,588 [3]	3,332,090 [7]	376.76	37.7%	1,109,914 [23]	125.50	2,222,176	251.26	.....	.....	?	.....
Vancouver	10,289,482	.....	35.66	5,138,945	67,289,358 [6]	233.21	23.3%	17,377,208	60.22	49,912,150	172.98	.....	60,000	3,328,664	.....
Victoria	[16]	.....	.....	[16]	12,937,618 [17]	301.53	30.2%	134,579	3.14	12,803,039	298.39	.....	.....	.....	.....
Burnaby District	243,100	.....	7.84	354,000 [3]	3,070,302 [21]	99.04	9.9%	161	.....	3,070,141	99.04	130,000	140,000 [20]	.....	.....
ALBERTA															
Calgary	1,436,783	26,250	16.77	893,688	13,369,647	153.20	15.3%	896,699	10.28	12,472,948	142.92	375,000 [12]	1,222,983 [13]	.....	.....
Edmonton	2,708,684	309,166	31.20	1,217,084	28,279,175	292.37	29.2%	4,991,190	51.60	23,287,985	240.76	.....	1,250,000 [20]	.....	.....
Lethbridge	152,500	40,000	13.17	351,378	2,389,330	163.52	16.4%	1,323,714	90.59	1,065,626	72.93	.....	.....	251,776	.....
Medicine Hat	30,000	.....	2.31	160,782	1,996,387	153.57	15.4%	520,716 [10]	40.06	1,475,671	113.51	.....	.....	.....	.....
SASKATCHEWAN															
Moose Jaw	477,957	17,875	23.61	648,750	6,297,376 [22]	299.88	30.0%	3,420,505	162.88	2,876,871	136.99	.....	.....	424,588	.....
Regina	1,950,000	274,246	39.35	1,716,066	15,936,169 [8]	281.96	28.2%	9,088,924	160.81	6,847,245	121.15	[8]	163,824 [9]	1,658,477 [3]	.....
Saskatoon	2,351,750	163,628	59.44	1,414,132	11,862,564 [11]	280.31	28.0%	5,299,089	125.21	6,563,475	55.09	.....	304,646	873,475	.....
MANITOBA															
Brandon	383,530	.....	21.43	.....	1,261,445 [1]	70.47	7.0%	308,324 [2]	17.22	953,121	53.25	.....	.....	.....	.....
St. Boniface	208,500	.....	11.48	815,683 [3]	4,360,530 [4]	236.01	23.6%	11,481	0.62	4,350,049	235.44	.....	.....	.....	.....
Winnipeg	8,652,000 [15]	.....	38.11	1,634,358	58,395,671 [5]	257.25	25.7%	30,321,793	133.57	28,073,878	123.67	8,398,988 [14]	.....	968,201	.....

(*b*) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(*c*) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(*d*) AND NOT INCLUDED IN TOTAL DEBENTURE DEBT ABOVE

(1) Debt refunded in 1942. In addition, guaranteed bonds of $91,500.

(2) Debenture trust account.

(3) Total for local improvements.

(4) Includes $485,552, being share of Greater Winnipeg Waterworks net debt. Also matured debentures of $1,827,216 and $119,580 advanced by Province *re* sanitary district.

(5) Includes $8,878,868, City's share of Greater Winnipeg Waterworks net debt. See also footnote 15.

(6) Does not include $41,711 unissued bonds, against which bank loans of $41,711. Includes $4,468,907, being share of net debt of Vancouver and District Joint Sewerage and Drainage Board. Nor does it include Greater Vancouver Water District permanent debt of $7,078,924, nor the bonds of Vancouver and New Westminster assumed by the Board amounting to $4,171,306. The total sinking fund of the Water Board is $791,587, and the Board's 1942 operations resulted in a surplus of $21,790.

(7) Includes $132,801 matured debentures unpaid. In addition, $292,500 Burrard Inlet, Tunnel & Bridge Co. bonds guaranteed.

(8) Includes unsold bonds of $859,871, against which loans from bank and Saskatchewan Government amount to $599,322.

(9) In addition, $25,420 owing to schools *re* 1938 compromise.

(10) Not including $820,654, being amount sinking funds are in arrears, less surplus earnings. All sinking funds on hand have been credited to public utilities.

(11) Not including unsold debentures of $17,674.

(12) *Re* Glenmore Water System, against which debentures hypothecated, $786,000; treasury bills, $81,286.

(13) Province of Alberta treasury bills.

(14) Net, after deducting $943,063 sinking funds on hand. Includes Dominion loans. In addition, school bank loans and overdrafts of $623,841.

(15) As given in Winnipeg School District balance sheet, against which $6,259,916 sinking fund. Not all of this debt is issued by City on behalf of the School District, the City figures shown being: school debt, $7,200,000; sinking fund, $4,762,095.

(16) Debt consolidated.

(17) In addition, guaranteed bonds of $53,000, with sinking fund of $21,766.

(18) Includes $36,957 unsold bonds.

(19) In addition, Provincial Government demand notes for relief purposes of $71,812.

(20) Provincial Government loan.

(21) Includes $550,333, being share of net funded debt of Vancouver and District Joint Sewerage and Drainage Board.

(22) Includes $30,604 unsold bonds.

(23) Includes $1,004,225 North Vancouver bonds at par.

(24) Figure given for 1941 of $3,110,470 was amount required. The amount actually on hand was $2,003,839.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942

MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT							SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)			
	Waterworks	Electric Light and Power	Street Railway	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Street Railway	Others
BRITISH COLUMBIA														
New Westminster	$1,116,500	$ 206,000	$	$ 3,082	$	$1,325,582	$ 57.63	$ 424,314	$ 901,268	$39.19	$ 56,983S	$178,411S	$	$ .....
North Vancouver	691,500	.....	.....	.....	251,000 5f	942,500	106.57	‡	‡	.....	2,730D	.....	.....	108,261Sf
Vancouver	6,482,086	.....	.....	.....	.....	6,482,086	22.47	2,551,268	3,931,818	13.63	163,574S	.....	.....	.....
Victoria	1	.....	.....	.....	.....	1	.....	1	1	.....	132,579S	.....	.....	.....
Burnaby District	460,000	.....	.....	.....	.....	460,000	14.84	.....	460,000	14.84	49S	.....	.....	.....
ALBERTA														
Calgary	3,545,666	1,442,376	1,249,922	.....	.....	6,237,964	71.48	‡	‡	.....	17,617S	240,217S	141,386S	.....
Edmonton	1,627,221	1,687,273	570,156	.....	739,372t	4,624,022	47.81	.....	4,624,022	47.81	146,811S	613,600S	51,615S	278,311St
Lethbridge	163,798	619,194	137,671	.....	.....	920,663	63.01	498,021	422,642	28.92	44,280S	112,800S	5,070D	.....
Medicine Hat	677,589	1,053	.....	.....	4,045g	682,687	52.51	520,716	161,971	12.45	21,266S	108,165S	.....	138,444Sg
SASKATCHEWAN														
Moose Jaw	1,595,554	1,012,759 2	.....	.....	.....	2,608,312	124.21	1,613,982	994,330	47.35	97,750S 3	2	.....	.....
Regina	2,216,759	1,183,867	1,962,818	.....	.....	5,363,444	94.89	3,716,269	1,647,175	29.14	115,717S	760,078S	15,531D	.....
Saskatoon	688,102	636,466	1,251,366	.....	.....	2,575,934	60.87	1,824,181	751,753	17.76	90,593S	436,822S	171S	.....
MANITOBA														
Brandon	6	.....	9	.....	.....	6	.....	6	6	.....	57,468S 3	.....	.....	.....
St. Boniface	205,935	.....	.....	.....	485,552 4	691,487	37.43	.....	691,487	37.43	99,315S 3	.....	.....	.....
Winnipeg	2,793,771	21,202,000	.....	500,000	10,418,868 7	34,914,639	153.81	14,294,704	20,619,935	90.84	356,091S	477,608S	.....	9,201D 8

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

‡ Not segregated.
(S) Surplus.
(D) Deficit.
(f) Ferries.
(g) Gas.
(t) Telephone.
(1) Debt consolidated.
(2) Plant has been sold.
(3) Before debt charges.
(4) Being share of net debt of Greater Winnipeg Water District, largely carried by taxation.
(5) Includes $128,000 bonds guaranteed.
(6) Debt refunded in 1942.
(7) Central steam heating plant, $1,540,000, and share of net debt of Greater Winnipeg Water District, $8,878,868, about three-fourths borne by taxation.
(8) Central steam heating plant.
(9) Street railway has ceased operations.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942

MUNICIPALITY	POPULATION			AREA IN SQUARE MILES	NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1942		TAXES COLLECTED 1942	1942 TAX LEVY UNPAID AT DECEMBER 31, 1942			ACCUMULATED TAX ARREARS (Incl. 1942 Taxes Unpaid) (After Deducting Reserve, if Any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any)	
	Dominion Census		City's Report		Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita	% of 1942 Levy Unpaid	Amount	Per Capita	Amount	Per Capita
	1931	1941	1942															
ONTARIO					(X)													
Belleville	13,790	15,710	14,969	2.8	$1,085,139	$ 72.49	$10,922,703	$738	$ 450,310	$30.08	$ 476,364	$ 41,121	$ 2.75	9.1%	$ 50,882[28]	$ 3.40	$ 6,629[29]	$ 0.44
Brantford	30,107	31,948	33,264	4.9	1,824,079	54.84	27,132,075	816	1,214,919	36.52	1,293,056	64,310	1.93	5.3%	23,435[18]	0.70	46,870[19]	1.41
Chatham	14,569	17,369	17,369	2.5	371,799	21.41	14,823,852	853	520,651	29.98	532,474	61,101	3.52	11.7%	92,909[20]	5.35	.....	.....
Cornwall	11,126	14,117	13,699	1.0	684,676	49.98	10,620,459	775	324,064	23.66	332,049	46,529	3.40	14.4%	72,503[1]	5.29	.....	.....
Fort William	26,277	30,585	29,854	13.5	2,046,301	68.54	29,322,582	982	1,240,116	41.54	1,273,478	.....	.....	.....	122,814	4.11	69,053	2.31
Galt	14,006	15,346	15,025	2.5	571,098	38.01	11,786,380	784	480,321	31.96	492,689	24,451	1.63	5.1%	38,186[8]	2.54	.....	.....
Guelph	21,075	23,273	23,195	4.9	484,506	20.89	14,294,935	616	554,109[43]	23.89	627,768	56,628	2.44	10.2%	59,918[21]	2.58	.....	.....
Hamilton	155,547	166,337	167,830	12.1	13,039,591	77.70	167,451,895	998	6,142,251	36.60	6,379,123	247,254	1.47	4.0%	325,255[34]	1.94	386,766[35]	2.30
Kingston	23,439	30,126	31,703	3.3	904,193	28.52	20,212,119	638	755,557	23.83	766,944	37,720	1.19	4.9%	3,226[24]	0.10	.....	.....
Kitchener	30,793	35,657	35,931	4.4	2,086,195	58.06	29,035,938	808	1,265,066	35.21	1,319,316	56,898	1.58	4.5%	34,464[26]	0.96	.....	.....
London	71,148	78,264	79,745	10.0	2,558,943	32.09	85,375,800	1,071	3,382,340	42.41	3,496,499	220,927	2.77	6.5%	258,187[5]	3.24	545,547[6]	6.84
Niagara Falls	19,046	20,589	20,118	2.6	1,109,749	55.16	18,617,757	925	646,411	32.13	694,564	49,709	2.47	7.7%	80,955	4.02	.....	.....
North Bay	15,528	15,599	15,995	3.3	1,153,631	72.12	9,655,355	604	655,212	40.96	681,250	84,609	5.29	12.9%	68,100[7]	4.26	.....	.....
Oshawa	23,439	26,813	26,875	3.4	955,144	35.54	28,292,140	1,053	880,327	32.76	940,191	39,243	1.46	4.5%	82,229	3.06	129,438[9]	4.82
Ottawa	126,872	154,951	158,581	6.4	9,245,632	58.30	158,754,450	1,001	6,187,197	38.95	6,274,589	285,819	1.80	4.6%	146,442[36]	0.92	125,673[37]	0.79
Owen Sound	12,839	14,002	13,591	4.5	144,496	10.63	8,558,720	630	447,415	32.92	464,789	29,983	2.21	6.7%	53,240[11]	3.92	37,466[11]	2.76
Peterborough	22,327	25,350	25,703	4.4	758,107	29.50	26,574,561	1,034	754,623	29.36	781,176	34,470	1.34	4.6%	8,418[27]	0.33	9,054	0.35
Port Arthur	19,818	24,426	25,042	13.6	1,192,919	47.64	27,785,685	1,110	996,037	39.77	1,035,112	65,908	2.63	6.6%	159,465	6.37	911,961[40]	36.42
St. Catharines	24,754	30,275	32,584	3.7	611,067	18.75	27,171,631	834	947,828	29.09	994,766	59,695	1.83	6.3%	117,568[22]	3.61	[23]	.....
St. Thomas	15,430	17,132	17,773	2.8	392,501	22.08	15,424,408	868	581,993	32.75	612,902	44,029	2.48	7.6%	19,729[38]	1.11	1[39]	.....
Sarnia	18,191	18,734	17,840	2.5	444,277	24.90	18,135,187	1,017	550,662	30.87	596,543	52,335	2.93	9.5%	98,498[30]	5.52	124,000[31]	6.95
Sault Ste. Marie	23,082	25,794	27,537	7.6	627,400	22.78	20,704,046	752	816,777	29.66	864,227	86,414	3.14	10.6%	177,204	6.44	188,275	6.84
Stratford	17,742	17,038	16,993	4.4	679,839	40.01	13,712,925	807	614,145	36.14	664,963	69,152	4.07	11.3%	120,849[10]	7.11	71,174	4.19
Sudbury	18,518	32,203	34,184	4.0	1,883,166	55.09	19,044,339	557	1,028,121	30.08	1,081,600	150,804	4.41	14.7%	226,969[11]	6.64	.....	.....
Timmins	14,200	28,790	28,139	1.6	1,075,321	38.21	11,350,443[42]	403	774,423	27.52	763,584	131,150	4.66	16.9%	127,636[12]	4.54	809	0.03
Toronto	631,207	667,457	669,130	32.3	44,237,938	66.11	948,228,583	1,417	30,497,084	45.58	31,420,238	1,908,039	2.85	6.3%	2,150,049[44]	1.80	305,983	0.46
Welland	10,709	12,500	14,899	1.7	565,412	37.95	10,049,970	675	386,814	25.96	404,564	22,148	1.49	5.7%	22,000[13]	1.48	51,086[14]	3.43
Windsor	63,108	105,311	112,800	12.9	[4]	.....	98,404,960	872	4,039,373	36.25	4,277,212	252,083	2.23	6.2%	467,624[25]	4.15	2,899,556[25]	25.71
Woodstock	11,395	12,461	12,753	2.4	493,972	38.73	7,730,492	606	318,584	24.98	319,706	15,529	1.22	4.9%	28,124[15]	2.21	4,285	0.34
York Twp.**	62,978	81,052	79,485	7.9	[41]	.....	27,931,332	351	2,242,136	28.21	2,509,353	216,666	2.73	9.7%	90,414[17]	1.14	142,118[45]	1.79
Twp. of East York**	33,030	41,821	40,364	5.8	[4]	.....	15,210,099	377	1,125,454	27.88	1,245,922	134,152	3.32	11.9%	159,773[2]	3.96	359,061[3]	8.90
Scarborough Twp.**	20,682	24,303	23,847	63.7	2,444,641	102.51	11,247,468	472	627,727	26.32	679,664	105,177	4.41	16.8%	205,383	8.61	778,049[32]	32.63
Etobicoke Twp.**	12,276	18,973	18,973	42.4	1,810,327	95.41	7,996,355	421	662,873	34.94	714,190	107,970	5.69	16.3%	114,266[33]	6.02	[33]	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.
** Organized as a township, although mainly or partly suburban in character.
(1) After deducting reserve of $3,268.
(2) After deducting reserve of $79,758.
(3) Entirely covered by reserve.
(4) Debt refunded.
(5) After deducting reserve of $112,790.
(6) Covered by reserve of $73,566.
(7) After deducting reserve of $163,667.
(8) After deducting reserve of $25,586.
(9) After deducting reserve of $103,859.
(10) After deducting reserve of $27,788.
(11) Entirely covered by reserve.
(12) After deducting reserve of $65,708.
(13) After deducting reserve of $25,029.
(14) After deducting reserve of $17,029.
(15) After deducting reserve of $5,931.
(16) After deducting reserve of $90,414.
(17) After deducting reserve of $142,118.
(18) After deducting reserve of $121,634.
(19) After deducting reserve of $195,032.
(20) After deducting reserve of $3,128.
(21) After deducting reserve of $156,517.
(22) Covered by reserve of $120,000.
(23) Tax sale lands of $113,777, fully covered by reserve.
(24) After deducting reserve of $61,310.
(25) Fully covered by reserve.
(26) After deducting reserve of $80,960.
(27) After deducting reserve of $62,259.
(28) After deducting reserve of $19,370.
(29) After deducting reserve of $59,662.
(30) Covered by reserve of $171,000.
(31) Covered by reserve of $136,000.
(32) Reserve against this and uncollected taxes of $871,120.
(33) Including tax sale lands of $462,674 and after deducting reserve of $729,602.
(34) After deducting reserve of $61,422.
(35) After deducting reserve of $386,766.
(36) After deducting reserve of $288,511.
(37) Completely covered by reserve.
(38) After deducting reserve of $84,349.
(39) After deducting reserve of $37,475.
(40) Reserve against tax sale lands is $566,437.
(41) Debt consolidated.
(42) In addition, mines not included in school assessment (1941—$5,076,626).
(43) Tax rate—1941, 41 mills; 1942, 35 mills.
(44) After deducting reserve of $821,003.
(45) After deducting reserve of $1,400,422.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools: Other Than Separate, Amount	Schools: Separate, Amount	Schools: Combined Per Capita	Local Improvements (Owner's Share), Amount	Total Gross Debenture Debt (b), Amount	Total Gross Debenture Debt (b), Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand (Including Separate Schools, if Any), Amount	Total Sinking Funds on Hand (Including Separate Schools, if Any), Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds), Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds), Per Capita	Floating Debt: Amount Borrowed in Anticipation of Debenture Issues (d)	Floating Debt: Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)	Separate Schools Sinking Fund
ONTARIO															
Belleville	$ 679,804	$	$45.41	$ 352,103	$ 1,637,217	$109.37	10.9%	$ 294,589	$ 19.68	$ 1,342,628	$ 89.69	$ 16,259	$	$ 64,487 [1]	$ .....
Brantford	280.338	.....	8.43	345,387	3,313,198	99.60	10.0%	699,145	21.02	2,614,053	78.59	.....	.....	147,675	.....
Chatham	182,595	19,300	11.62	61,537 [1]	492,946	28.38	2.8%	.....	.....	492,946	28.38	3,500	55,000	.....	.....
Cornwall	391,260	.....	28.56	283,614 [1]	854,319	62.36	6.2%	.....	.....	854,319	62.36	.....	.....	.....	.....
Fort William	1,609,775	94,000	57.07	517,394	5,353,328 [3]	179.32	17.9%	2,802,347	93.87	2,550,981	85.45	.....	.....	556,029 [1]	50,890
Galt	30,643	.....	2.04	272,887	1,460,870	97.23	9.7%	824,933	54.90	635,937	42.33	.....	84,379	166,341	.....
Guelph	90,739	.....	3.91	275,499	1,706,667	73.58	7.4%	1,032,164	44.50	674,503	29.08	.....	.....	155,087	.....
Hamilton	2,287,500	410,000	16.07	163,122	17,247,710	102.77	10.3%	236,583	1.41	17,011,127	101.36	226,869	.....	.....	215,260
Kingston	759,203	.....	23.95	117,855	1,834,849	57.88	5.8%	769,933	24.29	1,064,916	33.59	.....	.....	131,455 [1]	.....
Kitchener	641,771	21,600	18.46	485,384	2,325,548	64.72	6.5%	.....	.....	2,325,548	64.72	.....	20,000	.....	.....
London	1,368,836	120,300	18.67	107,228	6,225,872	78.07	7.8%	2,753,419	34.53	3,472,453	43.54	170,584	556,139	.....	.....
Niagara Falls	199,899	.....	9.94	203,871	1,569,302	78.00	7.8%	.....	.....	1,569,302	78.00	.....	.....	.....	.....
North Bay	323,090	71,587	24.68	243,129	1,522,128	95.16	9.5%	.....	.....	1,522,128	95.16	.....	.....	.....	.....
Oshawa	354,603	.....	13.19	199,982	1,481,990	55.14	5.5%	.....	.....	1,481,990	55.14	.....	.....	.....	.....
Ottawa	2,580,379	1,496,000 [10]	25.71	812,835	16,266,370	102.57	10.3%	4,131,017	26.05	12,135,353	76.52	.....	.....	.....	401
Owen Sound	306,988	6,000	23.03	153,840	1,624,995	119.56	12.0%	1,032,750	75.99	592,245	43.58	103,000 [14]	50,000	241,067 [1]	3,000
Peterborough	579,850	.....	22.56	187,689	2,979,516	115.92	11.6%	1,619,497	63.01	1,360,019	52.91	29,000	11,000	100,397	.....
Port Arthur	642,751	12,658	26.17	492,048	2,839,172 [15]	113.38	11.3%	1,390,238	55.52	1,448,934	57.86	17,885	.....	168,848	.....
St. Catharines	377,394	.....	11.58	174,519	1,303,036 [8]	39.99	4.0%	481,365	14.77	821,671	25.22	.....	.....	62,859	.....
St. Thomas	161,856	.....	9.11	11,777	530,434	29.84	3.0%	.....	.....	530,434	29.84	.....	.....	.....	.....
Sarnia	82,944	26,777	6.15	19,020	910,572	51.04	5.1%	.....	.....	910,572	51.04	.....	.....	.....	.....
Sault Ste. Marie	935,005	[16]	33.95	297,264	2,298,781 [11]	83.48	8.4%	1,601,961	58.17	696,820	25.47	.....	.....	211,071	[16]
Stratford	253,833	62,000	18.59	244,621	1,673,797 [4]	98.50	9.9%	871,710	51.30	802,087	47.20	.....	30,000	174,429 [1]	20,100
Sudbury	399,909	304,790	20.61	484,862	2,085,213 [5]	61.00	6.1%	38,059	1.11	2,047,154	59.89	.....	.....	.....	.....
Timmins	444,009	277,973	25.66	98,074	1,231,191	43.75	4.4%	.....	.....	1,231,191	43.75	.....	100,000	.....	.....
Toronto	19,035,544	922,547	29.83	2,682,382	110,653,430 [12]	165.37	16.5%	23,690,632	35.40	86,962,798	129.96	.....	.....	25,207	664,926
Welland	449,172	.....	30.15	105,355	1,082,032	72.62	7.3%	309,623	20.78	772,409	51.84	.....	.....	.....	.....
Windsor	4,180,562 [9]	3,141,872	64.92	.....	34,346,004	304.49	30.4%	3,326,464	29.49	31,019,540	275.00	.....	.....	.....	64,507
Woodstock	268,430	.....	21.05	80,557	511,601	40.12	4.0%	17,629	1.38	493,972	38.73	.....	.....	.....	.....
York Twp.	873,222 [6]	.....	10.99	.....	14,405,077 [7]	181.23	18.1%	.....	.....	14,405,077	181.23	[7]	.....	.....	.....
Twp. of East York	[2]	.....	.....	[2]	4,515,233	111.86	11.2%	.....	.....	4,515,233	111.86	352,575	.....	.....	.....
Scarborough Twp.	567,838	.....	23.81	858,219	2,689,131	112.77	11.3%	.....	.....	2,689,131	112.77	.....	.....	.....	.....
Etobicoke Twp.	449,674	.....	23.70	981,755 [1]	2,513,667 [13]	132.49	13.2%	.....	.....	2,513,667	132.49	.....	92,243	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(d) AND NOT INCLUDED IN TOTAL DEBENTURE DEBT ABOVE

(1) Total for local improvements.

(2) Debt refunded.

(3) In addition, guaranteed bonds of $505,490, made up as follows:

McKellar Hospital	$274,000
McKellar Hospital instalment	45,000
Fort William Sanitorium	125,000
Fort William Sanitorium instal.	33,090
Y.M.C.A. instalment	28,400

(4) In addition, $4,748 bonds guaranteed.

(5) In addition, $29,780 bonds guaranteed for Sudbury Copper Cliff Suburban Electric Railway.

(6) High school only; public school included in consolidated debt.

(7) Includes $2,219,158 unsold bonds, against which bank loan of $2,100,000.

(8) In addition, $20,250 guaranteed hospital bonds.

(9) Public school debt only.

(10) In addition, $270,000 loan from R.C. Episcopal Corp.

(11) In addition, $30,000 Plummer Memorial Hospital bonds guaranteed.

(12) In addition, $15,921,000 Toronto Harbour Commissioners bonds, and $479,000 Toronto Housing Co. Ltd. bonds guaranteed.

(13) Includes $575,091 assumed by Village of Long Branch and $5,721 assumed by Town of New Toronto.

(14) Borrowed for Gas Dept. Expect to be funded in 1943.

(15) Not including $390,000 guaranteed hospital bonds, on which City pays carrying charges and against which City holds $145,856 for repayment of debentures.

(16) Figures not available. In 1940, debenture debt was $32,000, with sinking fund against it of $32,000.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942

MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT							SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)			
	Waterworks	Electric Light and Power	Street Railway	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Street Railway	Others
ONTARIO														
Belleville	$ 97,800	$	$	$	$159,689*g*	$ 257,489	$ 17.20	$	$ 257,489	$17.20	$ 16,866S	$ 15,307S	$	$ 18,550D*g*
Brantford	715,721	27,500	395,500[3]	50,000	.....	1,188,721	35.74	398,747	789,974	23.75	?	?	?	.....
Chatham	11,523	109,625	.....	.....	.....	121,148	6.97	.....	121,148	6.97	21,441S	?	.....	.....
Cornwall	169,643	.....	.....	.....	.....	169,643	12.38	.....	169,643	12.38	29,454S	.....	.....	.....
Fort William	1,092,786	250,000	267,693	.....	3,773*t*	1,614,252	54.07	1,109,572	504,680	16.90	38,153S	32,448S	20,452S	nil *t*
Galt	235,162	9,915	.....	.....	.....	245,076	16.31	180,237	64,839	4.32	4,764S	5,641S	.....	.....
Guelph	25,882	.....	185,844	.....	.....	211,726	9.13	21,729	189,997	8.19	47,259S	13,805S	2,644S	[6]
Hamilton	3,139,536	832,000	.....	.....	.....	3,971,536	23.66	.....	3,971,536	23.66	373,922S	158,746S	.....	.....
Kingston	74,000	18,974	.....	.....	122,826*g*	215,800	6.81	55,077	160,723	5.07	30,452S	29,201S	5,114S	.....
Kitchener	10,431	214,338	12,871	.....	1,713*g*	239,353	6.66	.....	239,353	6.66	246S	43,385S	2,897S[7]	8,671S*g*
London	255,234	349,551	.....	.....	1,305,811[4]	1,910,595	23.96	997,085	913,510	11.46	173,484S	147,805S	.....	90,220D[4]
Niagara Falls	378,810	80,743	.....	.....	.....	459,553	22.84	.....	459,553	22.84	30,252S	43,878S	.....	.....
North Bay	195,997	172,500	.....	.....	.....	368,497	23.04	.....	368,497	23.04	10,021S	44,526S	.....	.....
Oshawa	197,483	72,000	.....	153,363	104,000*g*	526,846	19.60	.....	526,846	19.60	12,945S	30,308S	.....	.....
Ottawa	4,718,590	345,216	.....	.....	.....	5,063,806	31.93	2,174,085	2,889,721	18.22	69,889S	124,180S	.....	.....
Owen Sound	.....	.....	.....	.....	616,642[13]	616,642	45.37	168,893[14]	447,749	32.94	11,149S	5,918D	.....	24,975D*g*
Peterborough	580,720	523,920	.....	.....	233,000*g*	1,337,640	52.04	735,728	601,912	23.42	9,510S	35,880S	.....	4,521S*g*
Port Arthur	545,516	.....	.....	.....	53,137*t*	598,653	23.91	342,638	256,015	10.22	33,714S	77,088S	87,924S	21,628S
St. Catharines	296,200	145,750	.....	.....	.....	441,950	13.56	231,346	210,604	6.46	38,035S	28,939S	.....	.....
St. Thomas	137,933	.....	[11]	.....	[12]	137,933	7.76	.....	137,933	7.76	148S	7,816S	.....	.....
Sarnia	123,702	6,180	.....	.....	346,413*e*	476,295	26.70	.....	476,295	26.70	30,973S	30,973S	8,342S	.....
Sault Ste. Marie	505,000	100,000	.....	.....	2,500*c*	607,500	22.06	538,080	69,420	2.52	15,589S	40,123S	.....	.....
Stratford	84,500	115,000	.....	38,500	29,000*g*	267,000	15.71	144,752	122,248	14.39	8,105S	10,607S	8,777D	.....
Sudbury	65,120	98,868	.....	.....	.....	163,988	4.80	.....	163,988	4.80	19,611S	50,321S	.....	.....
Timmins	155,870	.....	.....	.....	.....	155,870	5.54	.....	155,870	5.54	22,109S	.....	.....	.....
Toronto	22,437,957	10,103,707	15,823,000	[8]	3,596,152[9]	51,960,816	77.65	9,235,956	42,724,860	63.85	571,105S	?	1,770,443S	[10]
Welland	191,570	101,587	.....	.....	.....	293,158	19.68	86,161	206,997	13.89	10,553D	?	.....	.....
Windsor	[2]	[2]	.....	.....	.....	[2]	.....	.....	[2]	.....	273,393S[1]	120,531S	.....	.....
Woodstock	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	16,649S	6,841S	.....	.....
York Twp.	[5]	[5]	[5]	.....	.....	[5]	.....	.....	[5]	.....	28,883S	179,875S	130,815S	.....
Twp. of East York	[2]	[2]	.....	.....	.....	[2]	.....	.....	[2]	.....	3,811S	?	.....	.....
Scarborough Twp.	192,109	52,380	.....	.....	.....	244,490	10.25	.....	244,490	10.25	15,431S	18,686S	.....	.....
Etobicoke Twp.	631,796	71,544	.....	.....	.....	703,340	37.07	.....	703,340	37.07	13,129S	?	.....	.....

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(S) Surplus.
(D) Deficit.
(*c*) Greenwood Cemetery.
(*e*) Elevator.
(*g*) Gas.
(*t*) Telephone.
(*x*) Approximate.
(1) After operating charges only.

(2) Debt refunded.
(3) Includes busses, amounting to $35,500.
(4) London & Port Stanley Electric Railway.
(5) Debt consolidated.
(6) Gas department, $380; Guelph Junction Railway, $35,055.
(7) Street railway, $89S; bus lines, $2,808S.

(8) Guaranteed bonds of $479,000 of Toronto Housing Co. Ltd. not included in debt.
(9) Abattoir, $241,756; airport, $884,000; Exhibition, $1,499,733; Royal Winter Fair, $798,663; ferries, $172,000.
(10) Abattoir, $50,291S; airport, $15,954S; Exhibition (under military occupation), $168,630D; Royal Winter Fair (under military occupation); ferries, $44,235D. Also Harbour Commissioners, $463,414D (debt charges on guaranteed debt).

(11) Street railway not operating, so considered as general debt. Debt $20,300.
(12) Gas plant not operating, so considered as general debt. Debt $4,600. Proceeds of sale, however, more than sufficient to retire outstanding bonds.
(13) Gas, $206,642; elevator (1941 figure), $410,000.
(14) Gas, $59,137; elevator sinking fund (1941 figure), $109,756.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: City's Report 1942	AREA IN SQUARE MILES	NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt): Amount	NET GENERAL DEBENTURE DEBT: Per Capita	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED, 1942: School Administration Only	TAXES LEVIED, 1942: Municipal Only: Amount	TAXES LEVIED, 1942: Combined: Per Capita	TAX COLLECTIONS (Municipal and School) Approximate: Amount	1942 TAX LEVY UNPAID AT DECEMBER 31, 1942: Amount	1942 TAX LEVY UNPAID AT DECEMBER 31, 1942: Per Capita	1942 TAX LEVY UNPAID AT DECEMBER 31, 1942: % of 1942 Levy Unpaid	ACCUMULATED TAX ARREARS (Incl. 1942 Taxes Unpaid): Amount	ACCUMULATED TAX ARREARS (Incl. 1942 Taxes Unpaid): Per Capita
QUEBEC					(X)								†			†	
Chicoutimi	11,877	16,040	17,004	1.9	$1,801,717	$105.96	$ 7,216,174	$424	$108,046	$204,647	$18.39	$319,422	$ 25,509*s*	$1.50	12.5%	$ 67,095[6]	$ 3.95
Granby	10,587	14,197	14,626	1.5	‡	.....	8,300,773	568	101,099	141,496	16.59	240,937	16,482*s*	1.13	11.6%	50,274[14]	3.44
Hull (Apr. 30, 1943)	29,433	32,947	33,653	6.2	3,386,883	100.64	19,985,000	594	233,071	457,837	20.53	727,712	101,305*s*	3.01	22.1%	255,711[18]	7.60
Joliette	10,765	12,749	13,521	2.0	720,615	53.30	10,294,850[1]	761	65,506	102,431	12.42	172,755	30,970*s*	2.29	30.2%	73,146	5.41
Lachine	18,630	20,051	20,989	4.7	4,555,339	217.03	23,139,085	1,102	311,085	504,755	38.87	879,549	119,702	5.70	23.7%	225,287[11]	10.73
Levis (Apr. 30, 1943)	11,724	11,991	12,100	3.5	388,558	32.11	5,831,062	482	23,234	110,076[31]	11.02	130,342*e*[31]	18,268*s*[31]	1.51	16.6%	106,690*s*[32]	8.82
Montreal (Apr. 30, 1943)	818,577	903,007	1,023,545	50.2	‡	. .	912,924,021	892	10,743,885	32,684,759[21]	42.43	[22]	5,662,868*w*	5.53	17.3%	6,215,019[23]	6.07
Outremont	28,641	30,751	31,400	1.5	2,968,438	94.54	37,755,524	1,202	322,705[19]	936,264	40.09	1,390,286	130,054	4.14	13.9%	199,697	6.36
Quebec (Apr. 30, 1942)	130,594	150,757	165,274	8.8	‡		117,371,823	710	1,269,512	5,005,857*w*	37.97	6,720,358	1,021,792	6.18	20.4%	2,109,566[5]	12.76
St. Hyacinthe	13,448	17,798	18,313	1.7	1,379,333	75.32	15,500,790	846	[2]	233,009[2]	12.72	239,742[2]	27,167[2]	1.48	11.7%	42,564[2]	2.32
St. Johns	11,256	13,646	14,500	2.1	584,766	40.33	11,417,825	787	57,502	142,723	13.81	253,529	?	.....	.....	140,307	9.68
Shawinigan F. (June 30–42)	15,345	20,325	21,824	1.5	3,804,191	174.31	33,594,887	1,539	329,869	590,964	42.19	923,389	21,572*s*	0.99	3.7%	72,860	3.34
Sherbrooke	28,933	35,965	37,269	6.8	4,227,769	113.41	30,821,825	827	*m*	686,429	18.42	687,165	59,032	1.58	8.6%	135,590	3.64
Sorel	10,320	12,251	13,540	3.1	1,223,043	90.33	5,965,700	441	53,616	238,829[27]	21.60	239,122*s*[27]	37,560*s*	2.77	15.7%	121,194[7]	8.95
Thetford M. (Nov. 30–42)	10,701	12,716	13,000	3.3	251,100	19.32	6,576,250	437	75,811	152,069*w*	17.53	233,414	8,570*s*	0.66	5.6%	127,607*s*	9.82
Three Rivers	35,450	42,007	45,000	5.0	10,736,121	238.58	33,238,670[24]	739	466,712	1,477,964	43.22	1,943,451	221,236	4.92	15.0%	976,328[25]	21.70
Valleyfield (Dec. 31, 1941)	11,411	17,052	16,900	1.8	846,042	50.06	11,365,201[28]	672	77,426	310,622[29]	22.96	304,251[30]	59,219[30]	3.50	15.8%	138,505[30]	8.20
Verdun	60,745	67,349	67,624	2.2	9,842,698	145.55	42,482,130	628	431,612	1,334,514[9]	26.12	1,843,195[9]	196,836	2.91	14.7%	298,389[10]	4.42
Westmount	24,235	26,047	26,047	1.5	4,255,422	163.37	66,400,527	2,549	*m*	1,577,701	57.37	1,541,580	167,479	6.43	11.2%	344,215[26]	13.22
NEW BRUNSWICK																	
Moncton	20,689	22,763	24,306	3.3	2,635,881	108.45	24,476,570	1,007	*m*	895,885	36.86	918,789	153,025	6.30	17.1%	278,518	11.46
Saint John	47,514	51,741	51,000	14.3	2,495,758	48.94	37,144,550[17]	728	*m*	2,255,253[15]	44.22	2,321,523[15]	396,917	7.78	17.6%	736,661[16]	14.44
NOVA SCOTIA																	
Glace Bay	20,706	25,147	25,050	9.7	563,964	22.51	6,161,000	246	*m*	437,750	17.48	480,604	117,641	4.70	26.9%	187,337[12]	7.48
Halifax (Apr. 30, 1942)	59,275	70,488	69,326	6.7	‡		62,189,410	897	*m*	2,428,674	35.03	2,543,864	379,581	5.48	15.6%	536,926[20]	7.74
Sydney	23,089	28,305	30,000	5.8	1,229,759	40.99	15,448,680	515	*m*	786,210	26.21	821,621	124,734	4.16	15.9%	198,576[13]	6.62
PRINCE EDWARD ISLAND																	
Charlottetown	12,361	14,821	15,000	1.9	‡	.....	9,448,411	630	*m*	266,367	17.76	271,867	30,000*x*	2.00	11.3%	87,484	5.83

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Not including bank loans in anticipation of debenture issues. For these, see third to last column of next page.

† Includes current school taxes unless otherwise stated. Water taxes omitted unless otherwise stated.

‡ Not segregated.

(*e*) Estimated.

(*m*) Included in municipal.

(*s*) Not including school tax arrears.

(*w*) Includes water taxes, but not metered water rates.

(*x*) Approximate.

(1) Of which $4,628,500 became taxable in 1942.

(2) Figures include school taxes for four wards only. For total school figures, see page 10.

(5) Including consolidated taxes of $477,687 and after deducting reserve of $916,553. Does not include accrued interest on taxes of $133,911, nor tax sale lands of $63,257.

(6) After deducting reserve of $43,121. In addition, tax sale lands of $9,765.

(7) After deducting reserve of $5,655.

(9) Including $478,895, being share of Montreal sales and income taxes.

(10) After deducting reserve of $36,953. Includes school taxes, but not water taxes.

(11) After deducting reserve of $39,899. Tax figures do not include water taxes. Water tax levy, $148,220; arrears, $78,213, with reserve of $29,636.

(12) After deducting reserve of $51,350. In addition, tax sale lands of $14,892.

(13) In addition, tax sale lands of $149,500. Reserve against both of $107,079.

(14) After deducting reserve of $8,025. Includes school tax arrears of $26,999, but not water arrears of $8,025. Water tax levy of $49,946 not included in taxes.

(15) Includes $577,991 due from Government account income tax.

(16) After deducting reserve of $923,676. In addition, tax sale lands of $65,615, with reserve of $26,986.

(17) Income assessment ($14,510,800 in 1941) taken over by Dominion Government.

(18) Including consolidated taxes of $4,599 and after deducting reserve of $13,105.

(19) Levy in municipal year.

(20) After deducting reserve of $661,856. In addition, tax sale lands of $50,278.

(21) Includes water taxes of $5,624,632, but not metered water rates. Also includes sales tax, income tax and special taxes for paving, but does not include collections *re* permanent improvements, nor $468,104 amusements taxes.

(22) Complete figures not available, but of a total levy against real estate, water and business of $38,289,628, collections current and arrears were $38,806,662.

(23) After deducting reserve of $4,625,354. Does not include $366,568 arrears of special assessment for permanent improvements, nor $920,603 interest on taxes receivable, but includes water taxes.

(24) In addition, $21,032,500 temporarily exempt.

(25) Including consolidated taxes of $527,966.

(26) Includes consolidated tax arrears of $34,102.

(27) Includes local improvement taxes for owners and tenants.

(28) Including commutation by-laws, $258,450, and tenants' valuation, $393,870.

(29) Including water taxes of $74,141.

(30) Including water taxes, but not schools.

(31) As at April 30, 1942.

(32) Including consolidated taxes of $22,336 and tax sale certificates of $47,032. (Figures as at April 30, 1942.)

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed).

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools ¶ Amount	Schools ¶ Per Capita	Local Improvements (Owner's Share) Amount	Total Gross Debenture Debt (b) Amount	Total Gross Debenture Debt (b) Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand Amount	Total Sinking Funds on Hand Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Per Capita	Floating Debt — Amount Borrowed in Anticipation of Debenture Issues (d)	Floating Debt — Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)
QUEBEC													
Chicoutimi	$ 314,423	$18.49	$	$ 2,281,910	$134.20	13.4%	$ 14,887	$ 0.88	$2,267,024	$133.32	$	$	$ .....
Granby	315,000	21.54	.....	1,069,700	73.14	7.3%	53,195	3.64	1,016,505	69.50	72,106[4]	.....	.....
Hull (Apr. 30, 1943)	711,133	21.13	1,689,491	4,625,433	137.44	13.7%	362,885	10.78	4,262,548	126.66	.....	.....	241,382
Joliette	176,700	13.07	.....	1,160,900	85.86	8.6%	158,772	11.74	1,002,128	74.12	.....	.....	.....
Lachine	1,106,011	52.69	1,437,132	7,713,811	367.52	36.8%	2,321,727	110.62	5,392,084	256.90	.....	.....	580,900
Levis (Apr. 30, 1943)	44,900	3.71	.....	820,500	67.81	6.8%	.....	.....	820,500	67.81	.....	.....	.....
Montreal (Apr. 30, 1943)	49,027,783	47.90	36,375,536	311,970,914[8]	304.79	30.5%	57,847,123	56.52	254,123,791	248.28	17,804,537	6,427,836	?
Outremont	876,963	27.93	?	4,767,583[11]	151.83	15.2%	1,799,145	57.30	2,968,438	94.54	.....	65,000	?
Quebec (Apr. 30, 1942)	7,511,300	45.45	?	41,592,486	251.66	25.2%	8,569,569	51.85	33,022,917	199.81	890,897	655,000	?
St. Hyacinthe	233,057	12.73	.....	2,041,258	111.46	11.1%	80,500	4.40	1,960,758	107.07	.....	.....	.....
St. Johns	126,079	8.70	.....	927,666[3]	63.98	6.4%	5,000	0.34	922,666	63.73	.....	.....	.....
Shawinigan Falls (June 30, 1942)	1,272,700	58.32	.....	5,267,800	241.38	24.1%	405,064	18.56	4,862,736	222.82	.....	50,000	.....
Sherbrooke	702,800	18.86	.....	6,355,800[10]	170.54	17.1%	1,183,151	31.75	5,172,649	138.79	.....	100,000	.....
Sorel	462,900	34.19	.....	1,791,100	132.28	13.2%	18,200	1.34	1,772,900	130.94	138,000	.....	.....
Thetford Mines (Nov. 30, 1942)	107,400	8.26	.....	388,654	29.90	3.0%	.....	.....	388,654	29.90	.....	55,056	.....
Three Rivers	1,976,300	43.92	5,183,344	13,608,700	302.42	30.2%	1,859,171	41.31	11,749,529	261.10	[9]	140,000[9]	978,305
Valleyfield (Dec. 31, 1941)	117,620	6.96	.....	1,212,720	71.76	7.2%	16,000	0.95	1,196,720	70.81	.....	.....	.....
Verdun	3,978,284	58.83	1,752,500	14,501,582	214.44	21.4%	4,235,653	62.64	10,265,929	151.81	.....	.....	761,912
Westmount	1,363,405	52.34	?	6,907,071[5]	265.18	26.5%	2,651,630	101.80	4,255,442	163.38	.....	.....	?
NEW BRUNSWICK													
Moncton	1,197,500	49.27	.....	5,058,100[1]	208.10	20.8%	2,079,061	85.54	2,979,039	122.56	907	154,610	.....
Saint John	2,127,000	41.71	6,422	8,331,649[6]	163.37	16.3%	3,563,853	69.88	4,767,796	93.49	141,175	86,828	.....
NOVA SCOTIA													
Glace Bay	304,500	12.16	.....	1,342,000	53.57	5.4%	728,047	29.06	613,953	24.51	.....	34,800	.....
Halifax (Apr. 30, 1942)	2,848,926	41.09	?	15,438,228	222.69	22.3%	5,774,457	83.29	9,663,771	139.40	80,000	207,557	?
Sydney	285,000	9.50	.....	2,950,500	98.35	9.8%	1,559,241	51.97	1,391,259	46.38	.....	272,014	.....
PRINCE EDWARD ISLAND													
Charlottetown	141,000[7]	9.75	.....	2,427,050	161.80	16.2%	392,786	26.19	2,034,264	135.61	?	?	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

(d) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

¶ See page 10 for school districts.

(1) In addition, Moncton Hospital guaranteed bonds of $280,000, against which sinking fund is $63,250.

(3) Municipal debt consolidated.

(4) Loan from Dominion Government.

(5) In addition, unsold bonds amounting to $1,639,000.

(6) Not including $678,729 harbour debt assumed by Dominion Government. In addition, taxpayers of Saint John bear 83.747% of the tax burden of the Municipality of the City and County of Saint John, which had a net debenture debt at December 31, 1942, of $2,281,688.

(7) Figure for 1941.

(8) Includes $34,368,000 defaulted bonds. In addition, guaranteed bonds for School Commissions of $37,907,000; for Montreal Metropolitan Commission of $25,310,710 and for St. Luke's Hospital of $1,264,200.

(9) Total bank loans not divided.

(10) In addition, $75,000 guaranteed debt.

(11) Loans of $1,900,000 of Montreal Metropolitan Commission were retired during year.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	PUBLIC UTILITIES DEBT AND OPERATIONS								
	GROSS DEBENTURE DEBT				SINKING FUNDS	NET PUBLIC UTILITIES DEBT (P.U. Debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)	
	Waterworks	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita		Amount	Per Capita	Waterworks	Others
QUEBEC									
Chicoutimi	$ 320,677	$ 144,630*h*	$ 465,307	$27.36	$	$465,307	$27.36	$ 51,456S	$ .....
Granby	377,346[1]		377,346	25.80	‡	‡	.....	27,338S[3]	
Hull (Apr. 30, 1943)	875,665	....	875,665	26.02	[7]	875,665	26.02	2,941D	.....
Joliette	208,800	162,100*e*	370,900	27.43	89,387	281,513	20.82	25,927S	17,755S*e*
Lachine	907,449	230,587*h*	1,138,016	54.22	301,271	836,745	39.87	?	.....
Levis (Apr. 30, 1943)	431,942		431,942	35.70	.....	431,942	35.70	?	
Montreal (Apr. 30, 1943)	47,500,951[9]		47,500,951	46.41	‡	‡	.....	?	
Outremont	....	.....	....	.....	.....	.....	.....	.....	.....
Quebec (Apr. 30, 1942)	10,345,828*y*	1,104,000*h*	11,449,928	69.28	‡	‡	.....	?	.....
St. Hyacinthe	347,925	233,500*e*	581,425	31.75	.....	581,425	31.75	12,006S	4,550S*e*
St. Johns	337,900		337,900	23.30	.....	337,900	23.30	857S	
Shawinigan F. (June 30–42)	1,058,545	.....	1,058,545	48.50	.....	1,058,545	48.50	51,571S	....
Sherbrooke	153,000	966,500[2]	1,119,500	30.04	174,620	944,880	25.35	82,675S	[4]
Sorel	549,857	.....	549,857	40.61		549,857	40.61	?	
Thetford M. (Nov. 30–42)	130,000*x*	7,554*h*	137,554	10.58		137,554	10.58	21,820S[3]	
Three Rivers	1,185,181	174,406*f*	1,359,587	30.21	346,179	1,013,408	22.52	6,212S	2,729D*f*
Valleyfield (Dec. 31, 1941)	350,678[1]	.....	350,678	20.75	.....	350,678	20.75	63,514S[3]	.....
Verdun	890,054	100,000*h*	990,054	14.64	566,823	423,231	6.26	155,970S[3]	.....
Westmount	....	425,000*e*[5]	425,000	16.32	535,604	.....	.....	.....	45,336S*e*
NEW BRUNSWICK									
Moncton	1,111,500	.....	1,111,500	45.73	768,342	343,158	14.12	16,756S	...
Saint John	2,976,388*y*	791,276*e*	3,767,664	73.88	1,495,626	2,272,038	44.55	11,441S	78,029S*e*
NOVA SCOTIA									
Glace Bay	150,000	16,000	166,000	6.63	116,011	49,989	2.00	7,667D	24,790S*e*
Halifax (Apr. 30, 1942)	2,051,592	....	2,051,592	29.59	‡	‡	.....	84,493S	.....
Sydney	433,500	.....	433,500	14.45	272,000	161,500	5.38	12,749S	.....
PRINCE EDWARD ISLAND									
Charlottetown	228,750[8]	23,500*h*[8]	252,250[8]	17.44	‡	‡	.....	? S	

‡ Not segregated.
(S) Surplus.
(D) Deficit.
(*e*) Electric light.
(*f*) Ferries.
(*h*) Housing.
(*x*) Approximate.
(*y*) Waterworks and sewers.
(1) At asset value.
(2) Electric light, $846,500; housing, $120,000.
(3) Before deducting debt charges and depreciation.
(4) Electric light, $393,052S; gas, $10,450S.
(5) In addition, unsold bonds of $795,000.
(7) Sinking funds required, $86,273.
(8) Figure for 1941.
(9) Waterworks, reservoirs and filtration plants.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	QUEBEC SCHOOL DISTRICTS ¶							
	Catholic or Protestant	Assessment	Taxes Levied	Debenture Debt	Sinking Funds	Bank Loans or Overdrafts	Total School Taxes Uncollected **	
		(C.) CATHOLIC. (P.) PROTESTANT.						
Chicoutimi	C.	$ 6,852,022	$108,046	$314,423	$ 14,887	$	$ 14,168	
Granby	C.	7,638,748	87,068	285,000	32,769	4,000	26,267	
	P.	1,169,328	14,031	30,000	.....	.....	732	
Hull	C.	18,251,340[2]	220,704	711,133	152,509	.....	70,533	
	P.	1,546,775	12,367	.....	.....	6,000	3,085	
Joliette	C.	4,833,810[1]	63,688	176,700	17,449	20,000	19,779	
	P.	158,050	1,818	.....	.....	.....	84	
Lachine	C.	5,499,008	50,640	239,000	.....	.....	11,753	
	C.	4,720,670	93,916	430,481	114,520	12,000	38,906	
	P.	4,642,347[1]	166,529	436,530[1]	43,973[1]	.....	.....	
Levis	C.[1]	4,049,716	22,274	44,900	.....	.....	6,906[5]	
	P.[1]	191,960	960	.....	.....	.....	358	
Montreal	C.	839,377,721	7,997,567	41,815,885	6,094,643	3,768,952	.....	
	P.	231,193,842	2,756,318	7,211,898	2,699,746	.....	.....	
Outremont	C.[1]	14,068,556	83,611*e*[4]	438,500	19,265	.....	.....	
	C.	8,413,039	52,532	219,000	.....	.....	....	
	P.	6,010,000	186,562	657,963	245,105	.....	..... .	
Quebec	C.	109,950,327*n*[1]	1,184,000	7,366,300	2,271,500	.....	.....	
	P.	6,647,922[1]	85,510*e*	145,000	98,383	15,000[1]	....	
St. Hyacinthe	C.	12,329,390	88,191	233,057	.....	.....	2,803[3]	
	P.	224,975	1,800	.....	.....	.....	.....	
St. Johns	C.	7,212,050	52,630	112,779	.....	.....	10,371	
	P.	2,862,750	4,872	13,300	5,000	.....	2,260	
Shawinigan Falls	C.	30,720,626	307,206	1,086,600	71,046	137,000	15,106	
	P.	28,695,400	22,663	186,100[1]	56,970	.....	.....	
Sherbrooke	C.[2]	25,197,590*n*	162,982	499,000[4]	.....	.....	20,881	
	P.	6,611,595	77,916	203,800	105,681	.....	81,366	
Sorel	C.[1]	4,913,940	52,727	462,900	18,200	26,000	25,399	
	P.[1]	99,575	889	.....	.....	.....	1,055	
Three Rivers	C.	40,903,775[1]	447,592	1,976,300	107,969	109,881	97,592	
	P.	609,525	19,120	. . .	. . .	. . .	817	
Thetford Mines	C.	6,317,600	75,811	107,400	.....	.....	18,594	
Valleyfield	C.[1]	10,450,964*n*	72,212	117,620	.....	4,500	19,832	
	P.[1]	256,550	5,214	.....	.....	.....	263	
Verdun	C.	30,251,550	346,249	2,498,100	132,138	75,605	.....	
	P.	10,933,280	85,362	1,480,184	196,172	.....	42,603	
Westmount	C.	12,843,200	83,482	450,000	97,742	.....	9,607	
	P.	37,686,775	515,826	913,405	.....	.....	86,829	

¶ As at June 30, 1942. Quebec school taxes and sinking funds included with municipal figures only in order to make possible an approximate comparison with cities of other provinces. The fiscal years of school and municipal districts do not coincide. Schools are administered by separate bodies.
** These arrears are sometimes included in total arrears for the municipality; see page 8. In some instances school taxes are collected by the municipality and, therefore are not shown here.
(*e*) Estimated.
(*n*) Includes neutral panel.
(1) Figure for 1940.
(2) Figure for 1941.
(3) There are two R.C. school commissions—City of St. Hyacinthe and Girouard. The taxes of the city commission are collected by the city, and therefore arrears are not shown.
(4) Figure for 1942.
(5) Includes consolidated taxes.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1942		TAXES COLLECTED 1942	1942 TAX LEVY UNPAID AS AT DEC. 31, 1942	ACCUMULATED TAX ARREARS (Incl. 1942 Taxes Unpaid) (After Deducting Reserve, if Any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After Deducting Reserve, if Any)	
	Dominion Census		Town's Report												
	1931	1941	1942	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita	Amount	Per Capita
BRITISH COLUMBIA															
Chilliwack	2,461	3,675	3,618	(X) $106,693	$29.49	$2,531,885	$700	$ 75,378	$20.83	$ 77,218	$ 7,954	$13,769	$ 3.81	$ 10,810	$ 2.99
Cranbrook	3,067	2,568	2,520	59,832	23.74	1,640,378	651	56,550	22.44	60,010	7,022	359[4]	0.14	613[5]	0.24
Fernie	2,732	2,545	2,531	.....	.....	989,484	391	35,274	13.94	39,054	5,110	541[13]	0.21	2,592[15]	1.02
Kamloops	6,167	5,959	6,500	145,262	22.35	4,068,509	626	158,396	24.37	168,969	17,943	27,780	4.27	40,155	6.18
Kelowna	4,655	5,118	5,054	179,984	35.61	2,634,434	521	129,379	25.60	132,264	5,348	8,971	1.78	27,400	5.42
Nanaimo	6,745	6,635	6,583	227,512	34.56	2,205,376	335	140,861	21.40	160,250	14,779	22,580	3.43	47,521	7.22
Nelson	5,992	5,912	5,758	?	.....	3,851,789†	669	118,103	20.51	119,869	15,069	23,220	4.03	24,490	4.25
Port Alberni	2,356	4,584	5,217	58,000	11.12	1,354,865	260	86,672	16.61	88,896	9,119	13,239	2.54	52,457	10.06
Prince George	2,479	2,027	2,419	11,536	4.77	641,119	265	41,673	17.23	44,561	5,610	8,953	3.70	272,567	112.68
Prince Rupert	6,350	6,714	6,714[7]	‡	.....	2,850,338	425	135,391	20.17	158,960	13,499	147,742[8]	22.01	357,306	53.22
Revelstoke	2,736	2,106	2,106	54,156	25.72	1,342,110	637	60,561	28.76	63,760	10,447	18,277	8.68	62,179	29.52
Rossland	2,848	3,657	3,657	[16]	.....	1,117,312†	306	58,483	15.99	61,092	13,263	31,153	8.52	3,648	1.00
Trail	7,573	9,392	9,132	338,583	37.08	4,011,680†	439	185,370	20.30	195,718	29,231	45,004	4.93	2,059	0.23
Vernon	3,937	5,209	5,300	167,206	31.55	2,577,174	486	154,386	29.13	159,127	11,142	15,570	2.94	96,238	18.16
ALBERTA															
Camrose	2,258	2,598	2,600	39,000	15.00	1,596,811	614	81,385	31.30	81,219	?	649[25]	0.25	2,583	0.99
Drumheller	2,987	2,748	2,690	80,176	29.81	1,623,719	604	118,122	43.91	120,644	14,915	39,550[1]	14.70	55,392	20.59
Red Deer	2,344	2,924	2,846	78,865	27.71	1,698,305	597	62,500	21.96	63,688	2,301	5,343[3]	1.88	172,082[12]	60.46
Wetaskiwin	2,125	2,318	2,281	7,644	3.35	2,021,229	886	83,850	36.76	82,134	12,926	36,688	16.08	.....	.....
SASKATCHEWAN															
Biggar	2,369	1,930	1,900	34,448	18.15	992,628	522	37,784	19.89	38,000	6,027	9,252[18]	4.87	28,233[19]	14.86
Estevan	2,936	2,774	3,000	27,533	9.17	1,995,202	665	88,495	29.50	96,772	47,379	140,624[23]	46.87	209,502[24]	69.83
Kamsack	2,087	1,792	1,792	16,564	9.24	934,968	522	45,601	25.45	47,165	10,145	31,990[6]	17.85	1,625	0.91
Melville	3,891	4,011	4,000	417,820	104.46	1,755,179	439	89,153	22.29	99,146	18,750	71,805	17.95	111,985[2]	28.00
North Battleford	5,986	4,745	4,694	115,879	24.67	3,372,595	718	159,055	33.88	178,448	28,508	105,306[17]	22.43	57,577	12.27
Prince Albert (December 31, 1941)	9,905	12,508	12,290	1,912,207	155.59	6,509,894	530	403,919	32.87	411,514	94,530	399,557	32.51	146,075[26]	11.89
Swift Current	5,296	5,594	6,000	500,523	83.42	3,453,893	576	161,503	26.92	168,023	1,987	89,461	17.95	55,758	9.29
Weyburn	5,002	6,167	6,119	?	.....	2,934,079	480	148,169	24.21	153,832	38,916	234,205[20]	38.28	47,660	7.79
Yorkton	5,027	5,577	5,577	106,197	19.04	4,064,569	729	172,972[21]	31.02	180,105	31,608	77,186	13.84	378,461[22]	67.86
MANITOBA															
Dauphin	3,971	4,662	4,870	123,899	25.44	2,187,200	449	109,021	22.39	114,057	16,284	24,543	5.04	7,520[11]	1.54
Portage la Prairie	6,597	7,187	7,282	147,320	20.23	3,552,542	488	177,001	24.31	173,709	41,175	68,846	9.45	26,861	3.69
Selkirk	4,486	4,915	3,500[27]	.....	.....	1,639,330	468	71,209	20.35	74,357	10,164	19,210	5.49	127,648[14]	36.47
Transcona	5,747	5,495	5,495	[16]	.....	1,960,430	357	118,692	21.60	118,975	18,938	27,713	5.04	80,990[10]	14.74
The Pas	4,030	3,181	3,149	114,127	36.24	1,086,580	345	61,312	19.47	60,525	24,334	88,859[9]	28.22	9,914	3.14

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

* Estimated.

† Figure for 1941.

‡ Not segregated.

(1) After deducting reserve of $49,438.

(2) After deducting reserve of $8,060.

(3) After deducting reserve of $5,000.

(4) After deducting reserve of $11,401.

(5) After deducting reserve of $12,676.

(6) Covered by reserve of $36,427.

(7) Pre-war population, 6,656. Present population, including servicemen, 15,000.

(8) Reserve against this of $179,276.

(9) After deducting reserve of $72,726.

(10) After deducting reserve of $690,394.

(11) After deducting reserve of $18,922.

(12) After deducting reserve of $44,277.

(13) After deducting reserve of $9,000.

(14) After deducting reserve of $112,294.

(15) After deducting reserve of $78,589.

(16) Debt consolidated.

(17) Includes arrears of Provincial Treasurer's taxes and after deducting reserve of $28,673.

(18) After deducting reserve of $1,000.

(19) After deducting reserve of $22,000.

(20) After deducting reserve of $238,620.

(21) Includes waterworks tax, amounting to $6,259.

(22) Reserve against this and tax arrears of $231,500.

(23) After deducting reserve of $75,752.

(24) After deducting reserve of $135,807.

(25) After deducting reserve of $75,000.

(26) Does not include tax title and forfeited properties of $548,755.

(27) Excludes inmates of mental hospital.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942

GOVT PURNS

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand		Net Total Debenture Debt (Total Gross Debt Less Sinking Funds)		Floating Debt		Local Improvements Sinking Fund (Owner's Share Only)
	Schools (High and Public)	Local Improvements (Owner's Share)	Total Gross Debenture Debt (b)							Amount Borrowed in Anticipation of Debenture Issues (d)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
BRITISH COLUMBIA												
Chilliwack	$ 91,000	$ 19,820	$ 328,050	$ 90.67	12.1%	$221,357	$61.18	$106,693	$ 29.49	$	$ 1,908	$ .....
Cranbrook	33,000	.....	260,300	103.29	13.8%	162,399	64.44	97,901	38.85	.....	.....	.....
Fernie	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	100	.....
Kamloops	85,000	1,123 [1]	381,123	58.63	7.8%	214,135	32.94	166,988	25.69	.....	.....	863 [1]
Kelowna	87,000	.....	402,300	79.60	10.6%	213,022	42.15	189,278	37.45	.....	.....	.....
Nanaimo	.....	.....	1,058,866	160.85	21.5%	386,100	58.65	672,766	102.20	90,000	40,800 [12]	.....
Nelson	177,400	36,958	1,246,981 [18]	216.56	28.9%	667,244	115.88	579,737	100.68	.....	10,260	?
Port Alberni	56,500	13,588	314,201	60.23	8.0%	148,588	28.48	165,613	31.74	.....	8,455	6,988
Prince George	.....	.....	125,317	51.81	6.9%	60,586	25.05	64,731	26.76	.....	.....	.....
Prince Rupert	182,600	?	1,772,330	263.98	35.2%	656,993	97.85	1,115,337	166.12	.....	.....	?
Revelstoke	15,000	.....	405,000	192.31	25.6%	208,028	98.78	196,972	93.53	.....	23,000 [20]	.....
Rossland	[9]	.....	177,499	48.54	6.5%	.....	.....	177,499	48.54	.....	6,500	.....
Trail	154,501	153,507	1,091,743	119.55	15.9%	602,503	65.98	489,240	53.57	.....	28,245	96,815
Vernon	115,000	.....	345,118	65.12	8.7%	134,416	25.36	210,702	39.76	.....	.....	.....
ALBERTA												
Camrose	39,000	.....	90,705	34.87	4.7%	51,705 [19]	19.87	39,000	15.00	.....	.....	.....
Drumheller	18,500	.....	81,426 [11]	30.27	4.0%	.....	.....	81,426	30.27	13,000	.....	.....
Red Deer	75,500	2,680	104,544	36.73	4.9%	.....	.....	104,544	36.73	.....	.....	.....
Wetaskiwin	.....	21,152	143,843	63.06	8.4%	42,500 [7]	18.63	101,343	44.43	.....	6,908	.....
SASKATCHEWAN												
Biggar	34,119	12,000 [1]	99,126	52.17	7.0%	34,119	17.96	65,007	34.21	.....	.....	11,672 [1]
Estevan	.....	6,229	49,021 [17]	16.34	2.2%	.....	.....	49,021	16.34	.....	400	.....
Kamsack	.....	14,182	28,359	15.83	2.1%	2,400	1.34	25,959	14.49	.....	.....	.....
Melville	36,108 [3]	103,625	417,820 [4]	104.46	13.9%	[5]	.....	417,820	104.46	.....	3,521	.....
North Battleford	73,184 [10]	190,804 [1]	842,987	179.58	23.9%	595,164	126.79	247,823	52.80	.....	12,000	129,471 [1]
Prince Albert (December 31, 1941)	256,183	.....	3,928,213	319.63	42.6%	1,590,441	129.41	2,337,772	190.22	.....	20,500	.....
Swift Current	246,500	.....	1,441,126	240.19	32.0%	472,176	78.70	968,950	61.49	.....	.....	.....
Weyburn	137,018 [21]	30,611 [1]	828,942 [13]	135.47	18.1%	486,375	79.49	342,567	55.98	.....	[14]	.....
Yorkton	60,916	.....	204,446 [15]	36.65	4.9%	.....	.....	204,446	36.65	49,859 [15]	43,000 [16]	.....
MANITOBA												
Dauphin	76,500	.....	389,734	80.03	10.7%	99,391	20.41	290,343	59.62	.....	.....	.....
Portage la Prairie	37,000	.....	970,000 [2]	133.21	17.8%	571,341	78.46	398,659	54.75	.....	.....	.....
Selkirk	.....	13,500	100,525	28.72	3.8%	105,387 [8]	30.11	.....	.....	.....	.....	.....
Transcona	[9]	.....	1,055,854 [6]	192.14	25.6%	662	0.12	1,055,192	192.03	.....	.....	.....
The Pas	.....	.....	204,127	64.82	8.6%	44,924	14.27	159,203	50.56	.....	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA (c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%
(d) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(1) Total for local improvements.
(2) In addition, $25,000 guaranteed bonds.
(3) Including separate school debt of $9,000 (estimate).
(4) Not including past-due debentures of $17,688 held by Town trust fund, nor $6,094 overdue principal and interest held by outsiders.
(5) Town, in its trust fund from electric light plant sale, holds $173,227 unmatured Melville debentures and $17,688 past-due debentures.
(6) Includes $55,106, being share of net debt of Greater Winnipeg Water District.
(7) Special trust savings account.
(8) This includes $43,427 consolidated debenture reserve for waterworks and sewers and portion of general debt and $61,960 against all other debt.
(9) Debt consolidated.
(10) In addition, separate school debt of $10,286.
(11) Includes debentures issued but not sold of $30,000.
(12) Includes $30,800 loan from Provincial Government.
(13) Includes past-due principal for City of $121,327, and for 1941 public schools of $20,491.
(14) Past-due interest of $22,815 for City, and for 1941 public schools past-due interest of $11,535.
(15) Includes $66,147 unsold bonds, against which a bank loan of $49,859. Also $13,320 electric light bonds assumed and payable by Canadian Utilities Ltd.
(16) School boards have also borrowed $28,200 against tax arrears.
(17) In addition, debentures in arrears of $152,496.
(18) Includes $122,000 unsold bonds.
(19) Not a sinking fund, but an investment fund due to sale of public utilities.
(20) In addition, government loan of $14,000.
(21) Includes 1941 public school debentures unmatured of $31,528 and debentures due and unpaid of $20,491.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942

MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
	Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others
BRITISH COLUMBIA												
Chilliwack	$	$	$	$	$	$	$	$	$	$	$	$ .....
Cranbrook	93,000	.....	.....	.....	93,000	36.90	54,931	38,069	15.11	15,700S	18,419S	.....
Fernie	.....	.....	.....	.....	.....	.....	.....	.....	.....	11,009S	8,058S	.....
Kamloops	53,000	10,500[1]	.....	.....	63,500	9.77	41,774	21,726	3.34	26,740S	[1]	.....
Kelowna	84,000[3]	[3]	.....	.....	84,000	16.62	74,706	9,294	1.84	5,930S	33,232S	.....
Nanaimo	643,658	.....	29,610	.....	673,268	102.27	228,014	445,254	67.64	10,894S	.....	.....
Nelson	137,000	555,000	2,700	50,000*g*	744,700	129.33	‡	‡	.....	27,551S	102,452S	[11]
Port Alberni	218,613	[1]	4,000	.....	222,613	42.67	115,000	107,613	20.63	11,473S	.....	.....
Prince George	22,117	70,000	6,600	.....	98,717	40.81	45,522	53,195	21.99	10,546S	14,787S	.....
Prince Rupert	350,236	[1]	.....	20,550*t*	370,786	55.23	‡	‡	.....	25,158S	[1]	13,607S
Revelstoke	136,000	188,000	.....	.....	324,000	153.85	181,184	142,816	67.81	?	?	.....
Rossland	[8]	.....	.....	.....	[8]	.....	.....	[8]	.....	21,653S[6]	.....	.....
Trail	221,140	.....	.....	.....	221,140	24.22	70,483	150,657	16.50	36,337S	.....	.....
Vernon	106,618	.....	.....	.....	106,618	20.12	63,122	43,496	8.21	3,354D	.....	.....
ALBERTA												
Camrose	35,979[1]	[1]	.....	.....	35,979	13.84	51,705	.....	.....	.....	.....	.....
Drumheller	1,250	.....	.....	.....	1,250	0.46	.....	1,250	0.46	9,836S	.....	.....
Red Deer	.....	25,679	.....	.....	25,679	9.02	.....	25,679	9.02	20,168S	25,165S	.....
Wetaskiwin	93,699[1]	[1]	.....	.....	93,699	41.08	.....	93,699	41.08	[1]	[1]	.....
SASKATCHEWAN												
Biggar	53,006	.....	.....	.....	53,006	27.90	22,447	30,559	17.08	955S	.....	.....
Estevan	21,488	[1]	.....	.....	21,488	7.16	.....	21,488	7.16	1,596D	[1]	.....
Kamsack	10,080	1,715	.....	.....	11,795	6.58	2,400	9,395	5.24	13,566D[4]	7,168S	.....
Melville	72,824[2]	39,961[1]	.....	.....	112,785	28.20	.....	112,785	28.20	6,626S	[1]	.....
North Battleford	189,000	154,000	.....	.....	343,000	73.07	211,056	131,944	28.11	15,837S	37,191S	.....
Prince Albert (Dec. 31, 1941)	641,000	[1]	.....	.....	641,000	52.16	215,435	425,565	34.63	12,637S	[1]	.....
Swift Current	362,851	285,222	.....	.....	648,073	108.01	179,646[5]	468,427	78.07	3,725S[13]	55,074S[13]	.....
Weyburn	270,929	50,698	.....	.....	321,627	52.56	212,582	109,045	17.82	5,944S	45,973S	.....
Yorkton	84,930[10]	13,320[1]	.....	.....	98,250	17.62	.....	98,250	17.62	6,639S	[1]	.....
MANITOBA												
Dauphin	74,018	106,131	.....	.....	180,149	36.99	13,705	166,444	34.18	9,448D	6,862S	.....
Portage la Prairie	650,000	.....	.....	.....	650,000	89.26	398,661	251,339	34.52	1,486S	.....	.....
Selkirk	21,500	.....	.....	.....	21,500	6.14	[9]	[9]	.....	1,321S	19,336S	.....
Transcona	[8]	.....	.....	55,106[7]	55,106	10.03	.....	55,106	10.03	8,649S[6]	.....	.....
The Pas	[12]	90,000	.....	.....	90,000	28.58	44,924	45,076	14.31	870D	15,061S	.....

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

‡ Not segregated.
(*g*) Gas.
(*t*) Telephone.
(*x*) Approximate.
(S) Surplus.
(D) Deficit.

(1) Plant has been sold.
(2) This and electric light debt considered as part of general debt.
(3) Waterworks and electric light combined.
(4) New water system installed.
(5) Includes $137,528 electric light trust funds.
(6) Before debt charges and depreciation.
(7) Share of net debt of Greater Winnipeg Water District, mostly carried by taxation.
(8) Debt consolidated.
(9) See footnote 8, page 12.
(10) Includes $48,563 unsold bonds.
(11) Gas, $247S; street railway, $12,919D.
(12) Consolidation in 1940 covered waterworks, electric light, sewers, housing and local improvements.
(13) Debt charges include no principal and only 2½% interest on debentures held by public. Profits after deduction of operating charges only: waterworks $18,335, electric light $58,418.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED IN 1942		TAXES COLLECTED IN 1942 (Current and Arrears)	1942 TAX LEVY UNPAID AS AT DEC 31, 1942	ACCUMULATED TAX ARREARS (Incl. 1942 Taxes Unpaid) (After Deducting Reserve, if Any)	
	Dominion Census		Town's Report										
	1931	1941	1942	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita
ONTARIO				(X)									
Alexandria	2,006	2,175	1,975	$ 11,262	$ 5.70	$ 532,523	$270	$ 32,997	$16.71	$ 33,952	$ 6,243	$12,038[12]	$ 6.10
Almonte	2,415	2,543	2,040	78,057	38.26	1,033,755	507	71,244	34.92	71,155	7,552	22,116[13]	10.84
Amherstburg	2,759	2,853	2,709	63,600	23.48	2,343,048	865	78,863	29.11	84,272	9,255	18,866[14]	6.96
Arnprior	4,023	3,895	4,027	83,708	20.79	1,942,580	482	89,847	22.31	101,066	11,419	16,136[5]	4.01
Aurora	2,587	2,726	2,914	170,232	58.42	1,623,880	557	74,377	25.52	?	7,887	18,555[15]	6.37
Aylmer	2,283	2,478	2,474	78,153	31.59	1,406,100	568	58,153	23.51	59,639	4,503	9,504	3.84
Barrie	7,776	9,725	10,339	285,132	27.58	5,172,378	500	230,898	22.33	238,165	26,988	62,177[16]	6.01
Blind River	2,805	2,619	2,094	[4]	.....	773,300	369	54,844	26.19	59,769	15,149	23,945[17]	11.44
Bowmanville	4,080	4,113	3,800	188,062	49.49	2,308,400	607	109,529	28.82	115,870	11,892	25,984	6.84
Bracebridge	2,436	2,341	2,403	156,768	65.24	1,105,474	460	62,689	26.09	66,784	10,024	10,448[2]	4.35
Brampton	5,532	6,020	6,146	303,633	49.40	5,085,460	827	188,583	29.68	201,517	8,874	19,146[18]	3.12
Brockville	9,736	11,342	10,576	216,636	20.48	7,049,575	667	305,197	28.86	306,561	24,491	20,707[11]	1.96
Burlington	3,046	3,815	4,402	281,272	63.90	3,066,446	697	153,044	34.77	159,245	13,084	20,203	4.59
Campbellford	2,744	3,018	2,896	83,360	28.78	1,420,860	491	65,794	22.72	67,258	7,923	15,433	5.33
Carleton Place	4,105	4,305	3,865	121,736	31.50	1,911,252	495	116,842	30.26	113,486	11,370	14,538[19]	3.76
Cobalt	3,885	2,376	1,994	22,537	11.30	574,073	288	46,449	23.29	45,825	12,796	21,245[20]	10.65
Cobourg	5,834	5,973	5,560	150,569	27.08	3,113,898	560	142,642	25.66	145,362	12,719	28,056[21]	5.05
Cochrane	3,963	2,844	2,746	46,094	16.79	1,830,210	667	99,916	36.39	98,146	17,583	23,502[22]	8.56
Collingwood	5,809	6,270	6,249	99,045	15.85	3,646,391	584	150,109	24.02	154,324	17,038	.....[8]	.....
Copper Cliff	3,173	3,732	3,778	175,017	46.33	5,760,887	1,525	120,993	32.03	121,083	163	163	0.04
Dundas	5,026	5,276	5,257	260,965	49.65	3,845,690	732	166,980	31.76	188,060	18,005	27,711[23]	5.27
Dunnville	3,405	4,028	4,176	70,723	16.94	2,004,610	480	96,743	23.17	101,357	1,885	9,694[24]	2.32
Eastview[28]	6,686	7,966	7,743	323,976	41.84	1,360,814	176	127,052	16.41	141,756	11,301	8,276[29]	1.07
Elmira	2,170	2,012	2,176	131,605	60.48	1,175,804	540	54,324	24.97	52,808	5,417	3,474[25]	1.60
Fergus	2,594	2,832	2,883	208,674	72.38	1,414,794	491	79,023	27.41	80,679	3,272	6,547[26]	2.27
Forest Hill	5,207	11,757	12,954	2,394,495	184.85	14,800,415	1,143	766,864	59.20	772,101	73,499	122,999[10]	9.50
Fort Erie[1]	5,904	6,595	6,803	[4]	.....	4,659,363	685	259,596	38.16	262,394	23,543	43,637[3]	6.41
Fort Frances	5,470	5,897	5,410	153,710	28.41	4,168,785	771	189,379	35.01	197,862	53,241	10,555[7]	1.95
Gananoque	3,592	4,044	3,986	106,356	26.68	1,950,132	489	106,313	26.67	116,354	13,707	9,300[27]	2.33
Georgetown	2,288	2,562	2,540	29,433	11.59	1,245,174	490	53,277	20.98	62,928	2,779	2,840[9]	1.12
Geraldton	.....	2,979	2,513	18,758	7.46	1,246,755	496	62,421	24.84	57,657	22,522	15,580[6]	6.20
Goderich	4,491	4,557	4,922	87,230	17.72	2,592,238	527	89,381	18.16	95,681	8,063	20,410	4.15

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.
(1) Amalgamated with Bridgeburg, December 31, 1931.
(2) After deducting reserve of $12,584 and including tax sale lands of $3,637.
(3) After deducting reserve of $6,988. In addition, tax sale lands of $103,736, covered by reserve of $56,432.
(4) Debt refunded.
(5) After deducting reserve of $12,959. In addition, tax sale lands of $11,459, entirely covered by reserve.
(6) After deducting reserve of $32,444.
(7) After deducting reserve of $62,721. In addition, tax sale lands of $56,761, covered by reserve of $52,117.
(8) After deducting reserve of $50,909. In addition, tax sale lands of $71,481, entirely covered by reserve.
(9) After deducting reserve of $8,000.
(10) After deducting reserve of $41,682. In addition, tax sale lands of $7,397.
(11) After deducting reserve of $24,633.
(12) After deducting reserve of $8,514.
(13) After deducting reserve of $2,000. In addition, tax sale lands of $4,923.
(14) In addition, tax sale lands of $15,607.
(15) In addition, tax sale lands of $10,827.
(16) In addition, tax sale lands of $8,432.
(17) After deducting reserve of $25,291. In addition, tax sale lands of $3,778.
(18) After deducting reserve of $17,000.
(19) After deducting reserve of $4,775. In addition, tax sale lands of $6,069.
(20) After deducting reserve of $10,580. In addition, tax sale lands of $21,069, with reserve of $17,003.
(21) After deducting reserve of $27,010. In addition, tax sale lands of $5,014.
(22) After deducting reserve of $16,078. In addition, tax sale lands of $6,474.
(23) After deducting reserve of $19,070. In addition, tax sale lands of $20,898.
(24) In addition, tax sale lands of $16,303.
(25) After deducting reserve of $3,376.
(26) After deducting reserve of $1,343. In addition, tax sale lands of $4,038.
(27) After deducting reserve of $22,279. In addition, tax sale lands of $4,685.
(28) Figure for 1941.
(29) Including tax sale lands of $4,229 and after deducting reserve of $32,905.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand		Net Total Debenture Debt (Total Gross Debt Less Sinking Funds)		Floating Debt		Local Improvements Sinking Fund (Owner's Share Only)
	Schools (High and Public)	Local Improvements (Owner's Share)	Total Gross Debenture Debt (b)							Amount Borrowed in Anticipation of Debenture Issues (d)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Alexandria	$	$	$ 27,324	$ 13.83	1.8%	$	$	$ 27,324	$ 13.83	$	$	$ .....
Almonte	57,567	.....	277,709	136.13	18.2%	.....	.....	277,709	136.13	.....	4,800	.....
Amherstburg	2,759	4,534 [1]	70,279	25.94	3.5%	.....	.....	70,279	25.94	.....	19,456	.....
Arnprior	69,349	14,518 [1]	223,084	55.40	7.4%	34,159	8.48	188,925	46.91	.....	.....	9,497 [1]
Aurora	62,858	50,573	172,199	59.09	7.9%	.....	.....	172,199	59.09	5,000	13,500	.....
Aylmer	77,898	.....	125,209	50.61	6.7%	.....	.....	125,209	50.61	.....	.....	.....
Barrie	83,535	61,055 [1]	303,188	29.32	3.9%	.....	.....	303,188	29.32	.....	12,000	.....
Blind River	20,000	.....	250,870 [2]	119.80	16.0%	.....	.....	250,870	119.80	209,000	.....	.....
Bowmanville	85,292	66,866	210,508	55.40	7.4%	.....	.....	210,508	55.40	.....	12,000	.....
Bracebridge	56,954	97,892 [1]	162,236	67.51	9.0%	.....	.....	162,236	67.51	.....	.....	.....
Brampton	86,124	64,378	316,885	51.56	6.9%	.....	.....	316,885	51.56	.....	20,000	.....
Brockville	150,902 [3]	22,773	216,636	20.48	2.7%	.....	.....	216,636	20.48	.....	.....	.....
Burlington	139,910	103,196 [1]	468,861	106.51	14.2%	.....	.....	468,861	106.51	.....	53,000	.....
Campbellford	59,809	23,551 [1]	83,360	28.78	3.8%	.....	.....	83,360	28.78	.....	.....	.....
Carleton Place	68,909	5,506 [1]	377,548	97.48	13.0%	.....	.....	377,548	97.48	.....	.....	.....
Cobalt	22,537	.....	22,537	11.30	1.5%	.....	.....	22,537	11.30	.....	7,779	.....
Cobourg	60,768	35,920	356,031	64.03	8.5%	.....	.....	356,031	64.03	.....	45,095	.....
Cochrane	27,585	.....	63,827	23.24	3.1%	.....	.....	63,827	23.24	.....	33,500 [4]	.....
Collingwood	82,239	1,471	614,405	98.32	13.1%	.....	.....	614,405	98.32	.....	.....	.....
Copper Cliff	175,017	.....	175,017	46.33	6.2%	.....	.....	175,017	46.33	.....	.....	.....
Dundas	65,174	128,837	333,198	63.38	8.5%	.....	.....	333,198	63.38	.....	.....	.....
Dunnville	55,377	.....	90,626	21.70	2.9%	.....	.....	90,626	21.70	.....	.....	.....
Eastview [7]	7,052	67,291 [1]	386,762 [8]	49.95	6.7%	62,786	8.11	323,976	41.84	.....	2,400	.....
Elmira	76,100	30,105 [1]	145,079	66.67	10.0%	.....	.....	145,079	66.67	.....	8,000	.....
Fergus	68,590	59,404	224,477	77.86	10.4%	[5]	.....	224,477	77.86	.....	.....	.....
Forest Hill	667,534	1,256,589 [1]	2,661,213	205.44	27.4%	.....	.....	2,661,213	205.44	20,500	.....	.....
Fort Erie	[2]	[2]	1,378,104	202.57	27.0%	.....	.....	1,378,104	202.57	.....	.....	.....
Fort Frances	86,067	46,194	262,180	48.46	6.5%	39,383	7.28	222,797	41.18	14,200	.....	.....
Gananoque	70,500	26,737 [6]	250,495	62.84	8.4%	120,196	30.15	130,289	32.69	.....	.....	.....
Georgetown	5,547	3,293	91,507	36.02	4.8%	.....	.....	91,507	36.02	.....	17,000	.....
Geraldton	18,758	.....	18,758	7.46	1.0%	.....	.....	18,758	7.46	.....	17,000	.....
Goderich	44,036	31,732 [1]	154,542	31.40	4.2%	.....	.....	154,542	31.40	.....	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA (c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%
(d) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(1) Total for local improvements.
(2) Debt refunded.
(3) In addition, separate school debt of $3,346.
(4) Does not include deferred liability of Provincial Government of $18,000.
(5) Trust fund reserve of $13,321 in 1941.
(6) Total for 1941 local improvements.
(7) Figure for 1941.
(8) Includes $222,234 principal due and unpaid. In addition, interest due and unpaid of $184,057.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942

MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
	Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others
ONTARIO												
Alexandria	$ 16,094	$	$	$	$ 16,094	$ 8.15	$	$ 16,094	$ 8.15	$ 392S	$?	$ .....
Almonte	159,654*y*	39,997	.....	.....	199,652	97.87	.....	199,652	97.87	?	2,916S	.....
Amherstburg	.....	9,679	.....	.....	9,679	3.57	.....	9,679	3.57	?	?	.....
Arnprior	71,168	34,049	.....	.....	105,217	26.13	.....	105,217	26.13	?	9,833S	.....
Aurora	1,967	.....	.....	.....	1,967	0.68	.....	1,967	0.68	1,902S	1,453S	.....
Aylmer	40,265	6,791	.....	.....	47,056	19.02	.....	47,056	19.02	262S	5,695S	.....
Barrie	10,882	7,174	.....	.....	18,056	1.75	.....	18,056	1.75	?	?	.....
Blind River	.....	.....	.....	.....	[2]	.....	.....	[2]	.....	3,499S	.....	.....
Bowmanville	17,446	5,000	.....	.....	22,446	5.91	.....	22,446	5.91	3,115D	11,180S	.....
Bracebridge	5,468	.....	.....	.....	5,468	2.28	.....	5,468	2.28	9,354S[1]	[1]	.....
Brampton	13,252	.....	.....	.....	13,252	2.16	.....	13,252	2.16	13,001S	7,354S	.....
Brockville	.....	.....	.....	.....	.....	.....	.....	.....	.....	14,906S	2,179S	802D*g*
Burlington	187,589	.....	.....	.....	187,589	42.61	.....	187,589	42.61	4,715S	.....	.....
Campbellford	.....	.....	.....	.....	.....	.....	.....	.....	.....	550S	5,500S[4]	.....
Carleton Place	239,590	16,222	.....	.....	255,812	66.19	.....	255,812	66.19	2,784S	1,495S	.....
Cobalt	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,982S	.....	.....
Cobourg	142,654	62,807	.....	.....	205,462	36.95	.....	205,462	36.95	1,590S	1,837S	.....
Cochrane	5,873	1,789	.....	10,071*t*	17,733	6.46	.....	17,733	6.46	?	?	?
Collingwood	18,360	.....	.....	497,000*e*	515,360	82.47	.....	515,360	82.47	1,724D	?	35,412S*e*
Copper Cliff	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dundas	70,081	2,152	.....	.....	72,233	13.74	.....	72,233	13.74	1,554S	1,638S	.....
Dunnville	.....	19,903	.....	.....	19,903	4.77	.....	19,903	4.77	13,220S	4,762S	.....
Eastview[5]	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,068D	.....	.....
Elmira	4,324	9,150	.....	.....	13,474	6.19	.....	13,474	6.19	1,017S	2,288S	.....
Fergus	9,602	6,201	.....	.....	15,803	5.48	.....	15,803	5.48	479S	9,617S	.....
Forest Hill	25,560[3]	241,157	.....	.....	266,718	20.59	.....	266,718	20.59	1,354S[3]	32,920S	.....
Fort Erie	[2]	.....	.....	.....	[2]	.....	.....	[2]	.....	10,385S	.....	.....
Fort Frances	55,266	4,887	.....	8,933*t*	69,087	12.77	.....	69,087	12.77	3,916S	36,868S	3,200S*t*
Gananoque	49,943*y*	.....	.....	.....	49,943	12.53	26,010	23,933	6.00	3,874S	.....	.....
Georgetown	57,537	1,371	3,167	.....	62,074	24.44	.....	62,074	24.44	2,531S	6,470S	.....
Geraldton	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Goderich	43,221	24,091	.....	.....	67,312	13.68	.....	67,312	13.68	2,576S	7,889S	.....

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(*e*) Grain elevator.
(*g*) Gas.
(*t*) Telephone.
(*y*) Waterworks and sewers.

(8) Surplus.
(D) Deficit.
(1) Waterworks and electric light combined.
(2) Debt refunded.

(3) As at August 1, 1942, effect was given to the physical and financial separation of the part of the Twp. of York Waterworks System which lies within Forest Hill Village.

(4) Water and light debt.
(5) Figure for 1941.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

GOVT PUBNS

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED IN 1942		TAXES COLLECTED IN 1942 (Current and Arrears)	1942 TAX LEVY UNPAID AS AT DEC. 31, 1942	ACCUMULATED TAX ARREARS (Incl. 1942 Taxes Unpaid) (After Deducting Reserve, if Any)	
	Dominion Census		Town's Report										
	1931	1941	1942	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita
ONTARIO				(X)									
Grimsby	2,198	2,331	1,992	$195,231	$98.01	$1,566,378	$786	$ 74,372	$37.34	$ 82,843	$ 7,230	$19,511[8]	$ 9.79
Haileybury	2,813	2,268	2,268	105,713	46.61	1,215,770	536	73,244	32.29	71,424	17,040	37,335[16]	16.46
Hanover	3,077	3,290	3,174	206,455	65.05	1,491,137	470	84,151	26.51	88,705	8,159	17,812	5.61
Hawkesbury	5,177	6,263	6,117	378,295	61.84	2,151,606	352	138,049	22.57	139,807	14,544	22,551	3.69
Humberstone	2,490	2,963	3,220	155,196	48.20	879,656	273	56,381	17.51	57,848	6,072	11,044[1]	3.43
Hespeler	2,752	3,058	3,061	142,812	46.66	1,879,910	614	79,960	26.12	83,027	4,145	10,182[15]	3.33
Huntsville	2,817	2,800	2,854	103,318	36.20	1,295,889	454	74,941	25.26	76,842	6,430	7,204[2]	2.52
Ingersoll	5,233	5,782	5,810	37,220	6.41	3,076,684	530	105,714	18.20	115,551	9,894	23,112[17]	3.98
Kapuskasing	3,819	3,431	3,555	522,166	146.88	2,420,379	681	210,082	59.09	211,111	6,361	12,321	3.47
Kenora	6,766	7,745	7,630	427,401	56.02	5,156,923	676	270,141	35.41	272,791	27,339	3,518[13]	0.46
Kincardine	2,465	2,507	2,507	105,486	42.08	1,135,078	453	60,980	24.32	63,735	8,245	33,438[18]	13.34
Kingsville	2,174	2,317	2,290	346,596	151.35	1,780,465	777	70,162	30.64	72,951	9,130	18,860	8.23
Leamington	4,902	5,858	5,619	[20]	.....	4,219,950	751	144,823	25.77	150,309	14,418	25,062[19]	4.46
Leaside	1,005	6,183	7,854	1,223,418	155.77	6,217,229	792	402,892	51.30	397,816	28,727	6,090[13]	1.08
Lindsay	7,505	8,403	8,345	142,066	17.02	4,317,321	517	198,389	23.77	205,486	19,943	32,439[3]	3.89
Listowel	2,676	3,013	2,993	41,063	13.72	1,593,902	533	69,761	23.31	71,950	5,636	12,141	4.06
Long Branch	3,962	5,172	5,320	[20]	.....	1,764,728	332	138,329	26.00	153,429	29,983	43,205[21]	8.12
Meaford	2,624	2,662	2,676	29,392	10.98	1,390,349	520	59,179	22.11	62,022	?	4,834	3.15
Merritton	2,523	2,993	3,189	86,654	27.17	1,973,396	619	91,918	28.82	93,363	1,958	3,024[4]	0.95
Midland	6,920	6,800	6,579	924,914	140.59	5,068,685	770	240,463	36.55	264,059	32,456	116,862[14]	17.76
Mimico	6,800	8,070	8,075	1,120,358	138.74	4,368,601	541	272,474	33.74	294,806	38,838	30,235[9]	3.74
Napanee	3,497	3,405	3,269	149,493	45.73	1,802,590	551	90,913	27.81	99,247	7,685	14,284[10]	4.37
New Liskeard[22]	2,880	3,019	3,000	110,807	36.94	1,768,645	590	89,479	29.83	97,213	24,273	38,548[23]	12.85
Newmarket	3,748	4,026	3,978	110,992	27.90	2,353,174	592	106,382	26.74	108,774	11,706	18,009[11]	4.53
New Toronto	7,146	9,504	8,374[5]	972,368	116.12	5,468,410[6]	653	335,280	40.04	351,334	14,780	7,378[7]	0.88
Oakville	3,857	4,115	3,910	155,734	39.83	3,085,976	789	141,098	36.09	150,947	12,748	32,430[24]	8.29
Orangeville	2,614	2,718	2,386	340,278	142.61	1,845,606	774	93,025	38.99	94,758	9,650	17,235[25]	7.22
Orillia	8,183	9,798	9,503	312,245	32.86	4,949,726	521	239,690	25.22	256,559x	24,551	16,845[12]	1.77
Paris	4,137	4,637	4,608	138,232	30.00	2,704,384	587	118,168	25.64	123,099	7,667	11,504	2.50
Parry Sound	3,512	5,765	6,433	204,782	31.83	1,830,467	285	110,195	17.13	110,220	11,213	19,365[26]	3.01
Pembroke	9,368	11,159	10,975	380,201	34.64	5,036,178	459	259,437	23.64	271,286	20,165	31,468[27]	2.87
Penetanguishene	4,035	4,521	4,521	107,925	23.87	1,162,061	257	76,661	16.96	90,854	21,744	80,533[28]	17.81
Perth	4,099	4,458	4,154	242,472	58.37	2,782,141	670	156,577	37.69	162,799	8,495	14,766[29]	3.55

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.
(x) Approximate.
(1) In addition, tax sale lands of $13,925, covered by reserve of $7,781.
(2) After deducting reserve of $7,833.
(3) Entirely covered by reserve. In addition, tax sale lands of $47,454, covered by reserve.
(4) After deducting reserve of $1,903.
(5) Not including 1,427 patients in institution.
(6) Also $1,279,905 taxable for schools only.
(7) After deducting reserve of $12,781. In addition, tax sale lands of $115,700, covered by reserve.
(8) In addition, tax sale lands of $28,292, covered by reserve of $16,484.
(9) After deducting reserve of $31,683. In addition, tax sale lands of $174,444, covered by reserve of $77,092.
(10) After deducting reserve of $1,387. In addition, tax sale lands of $3,317.
(11) After deducting reserve of $12,000.
(12) After deducting reserve of $43,413. In addition, tax sale lands of $15,465.
(13) After deducting reserve of $46,739. In addition, tax sale lands of $4,792.
(14) After deducting reserve of $16,817. In addition, tax sale lands of $87,367, entirely covered by reserve.
(15) After deducting reserve of $7,069.
(16) After deducting reserve of $12,087. In addition, tax sale lands of $9,255.
(17) After deducting reserve of $5,614.
(18) After deducting reserve of $1,350.
(19) Completely covered by reserve. In addition, tax sale lands of $7,728, completely covered by reserve.
(20) Debt refunded.
(21) After deducting reserve of $52,806. In addition, tax sale lands of $125,038.
(22) As at December 31, 1941.
(23) In addition, tax sale lands of $16,252.
(24) In addition, tax sale lands of $38,481.
(25) After deducting reserve of $3,050. In addition, tax sale lands of $5,549, entirely covered by reserve.
(26) After deducting reserve of $3,510. In addition, tax sale lands of $13,318, covered by reserve of $13,317.
(27) In addition, tax sale lands of $26,749.
(28) Reserve against tax arrears of $73,630 in 1941. In addition, tax sale lands of $3,116.
(29) After deducting reserve of $3,931.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (c)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)
	Schools (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS DEBENTURE DEBT (b)							Amount Borrowed in Anticipation of Debenture Issues (d)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Grimsby	$ 63,843	$ 78,509	$ 277,709	$139.41	18.6%	$	$	$277,709	$139.41	$	$	$ .....
Haileybury	43,264	4,931 [1]	385,005	169.76	22.6%	.....	.....	385,005	169.76	.....	10,000	.....
Hanover	39,682	56,631	302,130	95.19	12.7%	.....	.....	302,130	95.19	.....	5,000	.....
Hawkesbury	.....	.....	635,220 [2]	103.85	13.8%	.....	.....	635,220	103.85	.....	.....	.....
Humberstone	37,261	49,533	159,196	49.44	6.6%	.....	.....	159,196	49.44	.....	.....	.....
Hespeler	.....	85,315	196,162	64.08	8.5%	.....	.....	196,162	64.08	.....	.....	.....
Huntsville	4,846	.....	126,322	44.26	5.9%	.....	.....	126,322	44.26	.....	.....	.....
Ingersoll	.....	.....	50,338	8.66	1.2%	.....	.....	50,338	8.66	.....	.....	.....
Kapuskasing	167,814	228,871	539,905	123.74	16.5%	.....	.....	539,905	123.74	.....	.....	.....
Kenora	278,635	108,894	869,301 [7]	113.93	15.1%	322,917	42.32	546,384	71.61	.....	17,500	4,838
Kincardine	.....	30,545	115,644	46.13	6.1%	.....	.....	115,644	46.13	.....	30,628	.....
Kingsville	54,880	110,749	408,208	178.26	23.7%	.....	.....	408,208	178.26	.....	.....	.....
Leamington	[5]	.....	548,615	97.64	13.0%	.....	.....	548,615	97.64	.....	.....	.....
Leaside	237,469	708,368	1,369,976	187.29	25.0%	.....	.....	1,369,976	187.29	17,700	.....	.....
Lindsay	45,711	61,210 [1]	241,084	28.89	3.7%	12,175	1.46	228,909	27.43	.....	.....	.....
Listowel	11,235	10,023 [1]	45,144	15.08	2.0%	.....	.....	45,144	15.08	.....	9,100	.....
Long Branch	[5]	[5]	761,300	143.48	19.1%	.....	.....	761,300	143.48	.....	.....	.....
Meaford	20,896	6,497 [1]	36,706	13.75	1.8%	.....	.....	36,706	13.75	.....	.....	.....
Merritton	86,257	.....	88,861	27.86	3.7%	.....	.....	88,861	27.86	.....	.....	.....
Midland	55,813	507,854 [1]	996,852	151.52	20.2%	.....	.....	996,852	151.52	.....	.....	.....
Mimico	329,257 [3]	.....	1,405,510 [3]	174.06	23.2%	.....	.....	1,405,510	174.06	.....	.....	.....
Napanee	35,548	76,845 [1]	227,826	69.08	9.2%	.....	.....	227,826	69.08	.....	.....	.....
New Liskeard [6]	3,615	49,175	125,685	41.90	5.6%	.....	.....	125,685	41.90	.....	.....	.....
Newmarket	52,625	29,291	153,086	38.48	5.1%	.....	.....	153,086	38.48	32,631	.....	.....
New Toronto	51,497	?	1,097,127 [4]	131.00	17.5%	.....	.....	1,097,127	131.00	.....	.....	.....
Oakville	32,422	40,102	162,904	41.66	5.6%	.....	.....	162,904	41.66	.....	8,300	.....
Orangeville	.....	.....	348,221	145.94	19.5%	.....	.....	348,221	145.94	.....	.....	.....
Orillia	92,737	70,334	758,108	79.78	10.6%	30,653	3.23	727,455	76.55	18,486	.....	.....
Paris	45,318	181,801 [1]	241,251	52.35	7.0%	83,460	18.11	157,791	34.24	.....	20,000	83,460 [1]
Parry Sound	12,594	83,246	373,346	58.04	6.7%	.....	.....	373,346	58.04	.....	.....	.....
Pembroke	264,515	.....	533,372	48.60	6.5%	.....	.....	533,372	48.60	.....	.....	.....
Penetanguishene	3,892	.....	139,801	30.92	4.1%	.....	.....	139,801	30.92	.....	.....	.....
Perth	8,883	225,456 [1]	322,855	77.72	10.4%	.....	.....	322,855	77.72	.....	15,900	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA (c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%
(d) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(1) Total for local improvements.
(2) Includes principal due and unpaid of $255,310.
(3) Includes separate school debt of $31,400.
(4) Includes $26,568 assumed from other municipalities. In addition, cash is deposited with a trust company to cover $6,757 debentures face value and $1,062 interest not yet surrendered for exchange under refunding plan. Advances of $186,246 have been made to the school library and public utilities for capital construction.
(5) Debt refunded.
(6) As at December 31, 1941.
(7) Includes $6,465 unsold debentures. In addition, $8,300 guaranteed bonds.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942

MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
	Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others
ONTARIO												
Grimsby	$	$ 82,478	$	$	$ 82,478	$41.40	$	$ 82,478	$41.40	$ 7,885S	$	$ .....
Haileybury	50,540	.....	228,752	.....	279,292	123.14	.....	279,292	123.14	260S	.....	.....
Hanover	95,675	.....	.....	.....	95,675	30.14	.....	95,675	30.14	1,950D	2,611S	.....
Hawkesbury	29,324	.....	227,601	.....	256,925	42.00	.....	256,925	42.00	839S	.....	.....
Humberstone	[2]	4,000	.....	.....	4,000	1.24	.....	4,000	1.24	3,022S[1]	.....	.....
Hespeler	39,612	13,738	.....	.....	53,350	17.43	.....	53,350	17.43	3,452S	1,366S	.....
Huntsville	23,004	.....	.....	.....	23,004	8.06	.....	23,004	8.06	1,056D	200S	.....
Ingersoll	10,427	.....	2,691	.....	13,118	2.26	.....	13,118	2.26	5,891S	1,302S	.....
Kapuskasing	.....	16,586	1,153	.....	17,739	4.99	.....	17,739	4.99	646S	18,536S	.....
Kenora	218,637	34,605	.....	17,303*t*	270,545	35.46	151,652	118,983	15.59	5,640S	23,651S	4,142S*t*
Kincardine	10,158	.....	.....	.....	10,158	4.05	.....	10,158	4.05	?	?	.....
Kingsville	37,536	24,077	.....	.....	61,612	26.90	.....	61,612	26.90	5,434S[1]	3,569S	.....
Leamington	[4]	.....	.....	.....	[4]	.....	.....	[4]	.....	5,858S	.....	3,267S*g*
Leaside	146,558	.....	.....	.....	146,558	8.66	.....	146,558	8.66	3,265S	nil	.....
Lindsay	33,896	52,947	.....	.....	86,843	10.41	.....	86,843	10.41	12,485S	606S	.....
Listowel	4,081	.....	.....	.....	4,081	1.36	.....	4,081	1.36	4,483S	4,799S	.....
Long Branch	[4]	[4]	.....	.....	[4]	.....	.....	[4]	.....	274D	3,061S	.....
Meaford	3,158	4,156	.....	.....	7,314	2.73	.....	7,314	2.73	2,258S	?	.....
Merritton	.....	2,207	.....	.....	2,207	0.69	.....	2,207	0.69	2,171S	22,370S	.....
Midland	67,121	4,816	.....	.....	71,938	10.93	.....	71,938	10.93	1,205D	15,259D	.....
Mimico	219,579	65,573	.....	.....	285,152	35.12	.....	285,152	35.12	138S	9,791S	.....
Napanee	78,333	.....	.....	.....	78,333	23.96	.....	78,333	23.96	?	?	.....
New Liskeard[5]	14,878	.....	.....	.....	14,878	4.96	.....	14,878	4.96	4,355S	.....	.....
Newmarket	34,094	8,000	.....	.....	42,094	10.58	.....	42,094	10.58	239S	5,408S	.....
New Toronto	124,263	496	.....	.....	124,759	14.89	.....	124,759	14.89	989S	1,166S	.....
Oakville	5,495	1,675	.....	.....	7,170	1.83	.....	7,170	1.83	3,363D	7,828S	.....
Orangeville	7,943	.....	.....	.....	7,943	3.33	.....	7,943	3.33	?	397D	.....
Orillia	27,967	387,242	.....	.....	415,210	43.69	.....	415,210	43.69	4,770S	47,689S	.....
Paris	18,369	1,190	.....	.....	19,559	4.24	.....	19,559	4.24	2,958S	3,352S	.....
Parry Sound	2,160	166,404	.....	.....	168,564	26.20	.....	168,564	26.20	3,295S[1]	17,820S[1]	.....
Pembroke	153,171	.....	.....	.....	153,171	13.96	.....	153,171	13.96	3,345S	.....	.....
Penetanguishene	29,946	1,931	.....	.....	31,876	7.05	.....	31,876	7.05	424S	2,635S	.....
Perth	47,089	33,294	.....	.....	80,383	19.35	.....	80,383	19.35	225D	3,390S	.....

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(*g*) Gas.
(*t*) Telephone.
(S) Surplus.
(D) Deficit.
(1) Before debt charges and depreciation.
(2) Water mains constructed under local improvements plan.
(4) Debt refunded.
(5) As at December 31, 1941.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED IN 1942		TAXES COLLECTED IN 1942 (Current and Arrears)	1942 TAX LEVY UNPAID AS AT DEC. 31, 1942	ACCUMULATED TAX ARREARS (Incl. 1942 Taxes Unpaid) (After Deducting Reserve, if Any)	
	Dominion Census		Town's Report	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita
	1931	1941	1942										
ONTARIO				(X)									
Petrolia	2,596	2,801	2,801	$ 40,583	$14.49	$1,372,339	$490	$ 62,673	$22.38	$ 66,365	$10,362	$17,373[14]	$ 6.20
Picton	3,580	3,901	3,901	18,426	4.72	2,746,021	704	99,171	25.42	101,575	4,478	8,736	2.24
Port Colborne	6,503	6,993	7,050	748,838	106.22	8,971,760	1,273	284,708	40.38	288,460	7,540	13,848[2]	1.96
Port Hope	4,723	5,055	4,910	142,343	28.99	2,551,971	520	126,648	25.79	131,210	10,287	12,149[15]	2.47
Prescott	2,984	3,223	3,283	113,213	34.48	1,570,675	478	72,251	22.01	78,922	6,276	10,722[16]	3.27
Preston	6,280	6,704	6,707	197,162	29.40	5,417,830	808	170,408	25.41	177,676	11,034	17,148[17]	2.56
Renfrew	5,296	5,511	5,179	230,319	44.47	3,344,280	646	143,122	25.51	155,170	12,195	24,897[10]	4.81
Riverside[18]	4,432	4,878	4,878	2,245,203	460.27	3,292,741	675	133,412	27.35	145,482	28,946	113,778	23.32
Rockland[18]	2,118	2,040	1,893	[20]	.....	233,895	124	30,443	16.08	31,725	8,152	13,128[19]	6.94
St. Mary's	3,802	3,635	4,005	92,405	23.07	2,391,083	597	119,853	29.93	127,057	15,913	31,489[21]	7.86
Simcoe	5,226	6,037	6,224	276,541	44.43	4,774,301	767	162,266	26.07	167,105	2,877	7,221[22]	1.16
Sioux Lookout	2,088	1,756	1,734	37,355	21.54	1,180,817	681	55,899	32.24	48,195	24,065	43,529[23]	25.10
Smith's Falls	7,108	7,159	7,468	297,465	39.83	4,561,553	611	238,082	31.88	248,302	12,815	24,772[24]	3.31
Stamford Twp	7,743	9,574	10,100	614,079	60.80	8,306,185	822	255,223	25.27	267,153	19,966	41,923[3]	4.15
Strathroy	2,964	3,016	3,060	48,954	16.00	1,548,075	506	72,667	23.75	75,225	7,765	17,743	5.80
Sturgeon Falls[18]	4,234	4,576	4,213	119,999	28.48	1,496,874	355	93,418	22.17	103,661	21,854	31,989[25]	7.59
Swansea	5,031	6,988	7,033	763,582	108.57	4,881,198	694	260,959	37.10	277,198	32,308	6,974[4]	0.99
Teck Twp.	9,129	20,409	21,568	1,305,810	60.54	8,401,206[7]	390	659,294[8]	30.57	600,029	143,116	207,882[9]	9.64
Tecumseh	2,129	2,412	2,628	[27]	.....	1,122,330	427	48,173	18.33	51,420	9,035	34,252[26]	13.03
Thorold	5,092	5,305	5,374	359,705	66.93	2,934,743	546	150,082	27.93	161,940	19,903	39,506[11]	7.35
Tillsonburg	3,385	4,002	3,999	109,577	27.40	2,472,727	618	97,806	24.46	100,970	4,044	9,637[28]	2.41
Tisdale Twp.	5,761	9,461	9,170	206,244	22.49	6,157,113	671	421,854	46.00	427,956	25,560	[29]	.....
Trenton	6,276	8,323	9,387	331,241	35.29	3,648,915	389	208,660	22.23	215,161	34,686	40,392[30]	4.30
Walkerton	2,431	2,679	2,666	8,367	3.14	1,126,283	422	56,809	21.31	59,962	9,423	16,120[5]	6.05
Wallaceburg	4,326	4,086	4,970	61,823	12.44	2,585,228	520	106,544	21.44	116,567	9,138	42,843[31]	8.62
Waterloo	8,095	9,025	9,349	394,348	42.18	7,057,859	755	251,345	26.88	264,868	6,502	12,267[12]	1.31
Weston	4,723	5,740	6,165	546,048	88.57	4,319,904	701	222,918	36.16	225,808	18,911	36,082[6]	5.85
Whitby	3,890	5,004	4,531	137,237	30.29	2,611,089	576	115,152	25.41	120,693	17,704	16,512[13]	3.64
Wingham	1,959	2,030	2,058	14,089	6.85	1,073,171	521	58,043	28.20	61,058	7,022	13,965	6.79
York Twp. North	12,263	22,908	21,962	1,862,532	84.81	13,451,187	612	802,340	36.53	824,456	155,991	377,610[1]	17.19

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

(1) After deducting reserve of $60,473. In addition, tax sale lands of $331,819, entirely covered by reserve.

(2) Reserve against this of $12,743. In addition, tax sale lands of $12,318, entirely covered by reserve.

(3) After deducting reserve of $1,070. In addition, tax sale lands of $12,641, with reserve of $6,327.

(4) After deducting reserve of $40,301. In addition, tax sale lands of $54,396, with reserve of $24,475.

(5) After deducting reserve of $10,236.

(6) In addition, tax sale lands of $117,640. Reserve against total of $176,189.

(7) In addition, mines assessed on income but otherwise exempt, $10,506,105.

(8) Includes $176,559 received from mining companies.

(9) After deducting reserve of $73,269. In addition, tax sale lands of $43,782, with reserve of $34,764.

(10) After deducting reserve of $15,550.

(11) After deducting reserve of $1,635. In addition, tax sale lands of $38,167, entirely covered by reserve.

(12) Entirely covered by reserve.

(13) After deducting reserve of $7,327. In addition, tax sale lands of $5,708, entirely covered by reserve.

(14) After deducting reserve of $3,000. In addition, tax sale lands of $4,089.

(15) After deducting reserve of $11,221.

(16) After deducting reserve of $3,515.

(17) After deducting reserve of $20,368. In addition, tax sale lands of $17,738.

(18) As at December 31, 1941.

(19) After deducting reserve of $11,149. Including tax sale lands of $8,568.

(20) See note 7, page 21.

(21) After deducting reserve of $15,419. In addition, tax sale lands of $8,462.

(22) After deducting reserve of $1,608. In addition, tax sale lands of $2,550.

(23) After deducting reserve of $6,400. In addition, tax sale lands of $57,210.

(24) After deducting reserve of $7,000. In addition, tax sale lands of $9,432.

(25) After deducting reserve of $30,023.

(26) Reserve against this of $34,251.

(27) Debt refunded.

(28) After deducting reserve of $2,000.

(29) Tax arrears of $44,116, entirely covered by reserve.

(30) After deducting reserve of $68,978. In addition, tax sale lands of $36,972.

(31) After deducting reserve of $5,485. In addition, tax sale lands of $5,298.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page)				Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand		Net Total Debenture Debt (Total Gross Debt Less Sinking Funds)		Floating Debt		Local Improvements Sinking Fund (Owner's Share Only)
	Schools (High and Public)	Local Improvements (Owner's Share)	Total Gross Debenture Debt (b)							Amount Borrowed in Anticipation of Debenture Issues (d)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Petrolia	$ 33,205	$ 3,939	$ 47,080	$ 16.81	2.2%	$	$	$ 47,080	$ 16.81	$	$ 4,000	$ .....
Picton	14,910	.....	52,910	13.56	1.8%	.....	.....	52,910	13.56	.....	.....	.....
Port Colborne	159,709	362,491 [1]	796,981	113.05	15.1%	.....	.....	796,981	113.05	.....	.....	.....
Port Hope	25,466	.....	155,200	31.61	4.2%	3,376	0.69	151,824	30.92	.....	.....	.....
Prescott	100,000	.....	154,093	46.94	6.1%	40,880	12.45	113,213	34.48	27,876	.....	.....
Preston	24,669	61,008	237,542	35.42	4.7%	.....	.....	237,542	35.42	.....	28,200	.....
Renfrew	117,292	14,259 [1]	402,764	77.77	10.4%	.....	.....	402,764	77.77	.....	.....	.....
Riverside [5]	194,009 [3]	1,360,147 [1]	2,449,799 [6]	502.21	67.0%	.....	.....	2,449,799	502.21	.....	.....	.....
Rockland [5]	.....	.....	[7]	.....	.....	.....	.....	.....	.....	.....	10,000	.....
St. Mary's	108,740	2,355	192,260	48.00	6.4%	78,835	19.68	113,425	28.32	.....	17,103	.....
Simcoe	164,986	80,082 [1]	322,246	51.77	6.9%	.....	.....	322,246	51.77	.....	.....	.....
Sioux Lookout	29,137	.....	39,411	22.73	3.0%	.....	.....	39,411	22.73	.....	17,890	.....
Smith's Falls	8,528	149,748	388,267	51.99	6.9%	.....	.....	388,267	51.99	.....	41,000	.....
Stamford Twp.	169,047	212,372	676,808	67.01	8.9%	.....	.....	676,808	67.01	2,400	17,964 [2]	.....
Strathroy	10,893	21,769 [1]	81,829	26.74	3.6%	.....	.....	81,829	26.74	.....	21,171	.....
Sturgeon Falls [5]	.....	67,004 [1]	137,561 [8]	32.65	4.4%	.....	.....	137,561	32.65	.....	.....	.....
Swansea	72,836	353,955	825,866	117.43	15.7%	.....	.....	825,866	117.43	.....	.....	.....
Teck Twp.	334,095	5,885	1,305,810	60.54	8.1%	.....	.....	1,305,810	60.54	53,000	67,491	.....
Tecumseh	[9]	[9]	453,496	172.56	23.0%	.....	.....	453,496	172.56	.....	.....	.....
Thorold	117,813	101,264 [1]	467,728	87.04	11.6%	.....	.....	467,728	87.04	.....	.....	.....
Tillsonburg	18,152	2,813	259,416	64.87	8.7%	5,050	1.26	254,366	63.61	.....	.....	.....
Tisdale Twp.	157,130	4,838	482,220	52.59	7.0%	.....	.....	482,220	52.59	.....	.....	.....
Trenton	151,590	72,100	493,577	52.58	7.0%	.....	.....	493,577	52.58	.....	.....	.....
Walkerton	.....	.....	57,013	21.39	2.9%	.....	.....	57,013	21.39	.....	.....	.....
Wallaceburg	38,897	22,726 [1]	181,839	36.59	4.9%	.....	.....	181,839	36.59	.....	.....	.....
Waterloo	186,828	103,132 [1]	394,963	42.25	4.6%	.....	.....	394,963	42.25	.....	.....	.....
Weston	172,927	139,988	708,867	114.98	15.3%	.....	.....	708,867	114.98	.....	.....	.....
Whitby	66,761	2,373 [1]	240,475	53.07	7.1%	.....	.....	240,475	53.07	.....	8,000	.....
Wingham	.....	8,386	111,285	54.07	7.2%	33,914 [4]	16.48	77,371	37.60	.....	34,561	.....
York Twp. North	414,262	1,050,345 [1]	2,288,191	104.19	13.9%	.....	.....	2,288,191	104.19	.....	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA (c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%
(d) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(1) Total for local improvements.
(2) Covered by government subsidies.
(3) In addition, separate school debenture debt of $121,350, with sinking fund of $21,523.
(4) Includes $5,553 Sandwich East Twp. debentures and $1,983 Riverside.
(5) As at December 31, 1941.
(6) Does not include S.W. & A. Rly. guarantee of $199,594. Includes $590,498 certificates of indebtedness.
(7) Debentures outstanding at December 31, 1940, paid off under financing plan.
(8) In addition, principal and interest due and unpaid of $258,556.
(9) Debt refunded.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942

MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
	Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita	Public Utilities	Amount	Per Capita	Waterworks	Electric Light and Power	Others
ONTARIO												
Petrolia	$	$ 6,497	$	$	$ 6,497	$ 2.32	$	$ 6,497	$ 2.32	$ 4,413S	$ 3,177S	$ .....
Picton	34,484	.....	.....	.....	34,484	8.84	.....	34,484	8.84	5,436S	8,895S	.....
Port Colborne	22,969	25,174	.....	.....	48,143	6.83	.....	48,143	6.83	5,971S	16,801S	.....
Port Hope	12,857	.....	.....	.....	12,857	2.61	3,376	9,481	1.93	430S	917S	.....
Prescott	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,440S	249D	.....
Preston	27,231	13,149	.....	.....	40,380	6.02	.....	40,380	6.02	6,107S	869D	.....
Renfrew	24,932	147,513	.....	.....	172,445	33.30	.....	172,445	33.30	3,995S	7,690S	.....
Riverside [4]	.....	61,038	143,558	.....	204,596	41.94	.....	204,596	41.94	.....	?	.....
Rockland [4]	.....	.....	.....	.....	.....	.....	.....	.....	.....	180S	261S	.....
St. Mary's	14,050	25,929	.....	.....	39,979	9.98	21,020	18,959	4.73	1,545S	1,144S	.....
Simcoe	25,341	20,364	.....	.....	45,705	7.34	.....	45,705	7.34	3,215S	2,685S	.....
Sioux Lookout	.....	.....	2,056	.....	2,056	1.19	.....	2,056	1.19	?	241S	.....
Smith's Falls	90,802	.....	.....	.....	90,802	12.16	.....	90,802	12.16	8,973S	9,977S	.....
Stamford Twp	[2]	62,729	.....	.....	62,729	6.21	.....	62,729	6.21	1,303S	17,256S	.....
Strathroy	15,439	17,436	.....	.....	32,875	10.74	.....	32,875	10.74	?	?	.....
Sturgeon Falls [4]	17,562	.....	.....	.....	17,562	4.17	.....	17,562	4.17	3,538D	10,165S	.....
Swansea	.....	62,284	.....	.....	62,284	8.86	.....	62,284	8.86	.....	17,330S	.....
Teck Twp	[1]	.....	.....	.....	[1]	.....	.....	[1]	.....	[1]	.....	.....
Tecumseh	[5]	[5]	.....	.....	[5]	.....	.....	[5]	.....	.....	5,401S	.....
Thorold	108,023	.....	.....	.....	108,023	20.10	.....	108,023	20.10	?	?	.....
Tillsonburg	135,474	9,315	.....	.....	144,789	36.21	.....	144,789	36.21	2,899S	4,924S	.....
Tisdale Twp	275,976*y*	.....	.....	.....	275,976	30.10	.....	275,976	30.10	?	?	.....
Trenton	145,276	17,060	.....	.....	162,336	17.29	.....	162,336	17.29	12,408S	18,252S	.....
Walkerton	12,714	35,932	.....	.....	48,646	18.25	.....	48,646	18.25	3,221S [3]	.....	.....
Wallaceburg	107,422*y*	12,594	.....	.....	120,016	24.15	.....	120,016	24.15	?	?	.....
Waterloo	411	.....	.....	205*g*	615	0.07	.....	615	0.07	8,715S	17,181S	1,585S*g*
Weston	30,196	3,862	.....	128,761*r*	162,819	26.41	.....	162,819	26.41	21,182S	9,268S	2,141S*r*
Whitby	91,520	11,718	.....	.....	103,238	22.78	.....	103,238	22.78	5,194D	4,851S	.....
Wingham	55,756	20,589	.....	.....	76,345	37.10	13,063	63,282	30.75	27D	5,761S	.....
York Twp. North	149,070	256,092	.....	20,497*r*	425,659	19.38	.....	425,659	19.38	617S	?	?

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

(*g*) Gas.
(*r*) Street railway.
(*y*) Waterworks and sewers.
(S) Surplus.
(D) Deficit.
(1) Waterworks and sewer debt, $863,957, of which $14,106 on general account, $28,433 in Waterworks Section No. 1, with surplus on operation before debt charges of $861. In Waterworks Section No. 2, debt is $821,418, and surplus on operation $77,348 before debt charges.
(2) On local improvements basis.
(3) Before debt charges and depreciation.
(4) As at December 31, 1941.
(5) Debt refunded.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1941

MUNICIPALITY	POPULATION: Dominion Census 1931	POPULATION: Dominion Census 1941	POPULATION: Municipality's Report 1942	ASSESSED VALUE FOR TAXATION (a): Amount	ASSESSED VALUE FOR TAXATION (a): Per Capita	TAXES LEVIED: School District Amount	TAXES LEVIED: Municipal Only Amount	TAXES LEVIED: Combined Total ¶ Amount	TAXES LEVIED: Combined Total ¶ Per Capita	ACCUMULATED TAX ARREARS: Municipal Only Amount	ACCUMULATED TAX ARREARS: School Only ‡‡ Amount	ACCUMULATED TAX ARREARS: Combined Per Capita
QUEBEC												
Amos	2,153	2,862	3,200	$1,662,170	$ 519	$19,910	$31,581	$51,491	$16.09	$18,966	$18,513	$11.71
Arvida (June 30, 1942)	.....	4,581	7,588	10,448,771	1,382	98,626	137,456	236,082	31.11	99	1,572	0.22
Asbestos (Sept. 30, 1941)	4,396	5,711	5,592	2,544,776	455	25,435	39,502	64,937	11.61	7,580	3,758	2.03
Aylmer	2,835	3,115	3,265	1,375,994	421	24,141	25,029	49,170	15.06	28,389	58,091 [5]	26.49
Bagotville	2,468	3,248	3,535	964,385	273	14,001	13,253	27,254	7.71	12,341	?	.....
Baie St. Paul*	2,916	3,500	3,900	299,325	77	5,945	5,987	11,932	3.06	3,500	1,477	1.28
Beauharnois (Dec. 15, 1942)	3,720	3,550	4,000	2,620,537	655	22,697	34,894	57,591	14.40	12,790	3,246	4.01
Beauport	3,242	3,725	3,670	1,955,785	533	18,402	34,905	53,307	14.53	8,960	14,212 [6]	6.31
Berthier (Berthierville)	2,431	2,634	2,706	1,514,985	560	9,154	16,191	25,345	9.37	14,826	4,000	6.96
Black Lake	2,167	2,276	3,000	1,167,643	389	12,670	17,651	30,321	10.11	11,961	36,010 [7]	15.99
Buckingham	4,638	4,516	4,513	3,521,672	780	29,632‡P.	58,726	88,358	19.58	12,615	6,324‡P.	4.20
Cap de la Madeleine*	8,748	11,961	13,600	7,307,972	537	98,574‡	120,256	218,830	16.09	26,933	17,711‡	3.28
Charny*	2,823	2,831	3,100	602,590	194	8,379‡	24,217†	32,596	10.51	6,126†	3,743‡	3.18
Coaticook*	4,004	4,414	4,498	2,163,675	481	23,810	41,420†	65,230	14.50	19,666†	?	.....
Donnacona	2,631	3,064	3,140	1,769,950	564	37,650	14,451	52,101	16.59	1,154	14,439 [8]	4.97
Dorval (June 30, 1942)	2,052	2,048	1,900	3,706,185	1,951	19,313	70,030	89,343	47.02	16,945	16,328	17.51
Drummondville*	6,609	10,555	10,826	9,146,845	845	66,587	202,974	269,561	24.90	21,203	14,252	3.27
East Angus*	3,566	3,501	3,500	2,445,550	413	22,374‡P.	50,232	72,606	20.74	14,089	4,759‡P.	5.39
Farnham	4,205	4,055	4,062	2,274,945	560	25,738	56,224	81,962	20.18	18,525	10,560	7.16
Giffard	3,573	4,909	3,950	1,262,157	320	12,515	38,399	50,914	12.89	9,743	12,169	5.55
Grand'Mere (Jan. 31, 1943)	6,461	8,608	8,500 [3]	15,656,159 [3]	1,842	132,538‡	212,124	344,662	40.54	17,746	8,283‡	3.06
Iberville	2,778	3,454	3,500	1,607,042	459	17,337	32,780	50,117	14.32	24,061	7,083	8.90
Jonquiere	9,448	13,769	16,000	4,984,543	312	71,420‡	76,523	147,943	9.25	7,112	9,426‡	1.03
Kenogami*	4,500	6,579	6,700	1,970,654	294	80,701‡C.	76,318	157,019	23.44	20,428	15,520‡C.	5.37
Lachute	3,906	5,310	5,333	2,373,800	445	32,461	32,606	65,067	12.20	9,214	23,998	6.23
La Malbaie*	2,408	2,324	2,335	871,550	373	16,314‡	15,429	31,743	13.59	1,032	83‡	0.48
Laprairie	2,774	2,936	3,023	1,124,175	372	11,556	15,374	26,930	8.91	9,055	4,361	4.44
La Salle [1]*	2,362	4,651	5,200	9,347,550	1,798	58,147	168,594	226,741	43.60	46,547	6,391	10.18
La Tuque (Apr. 30, 1942)	7,837	7,919	9,500	13,088,805	1,378	105,305‡	178,111	283,416	29.83	44,000	14,322‡	6.14
Lauzon*	7,084	7,877	8,452	3,629,554	429	18,621‡	83,698†	102,319	12.11	28,796†	3,057‡	3.77
Laval-des-Rapides	2,716	3,242	3,242	1,274,214	393	13,116‡C.	22,563	35,679	11.01	21,322	9,296‡C.	9.44
Longueuil	5,407	7,087	7,400	5,437,345	735	41,751	126,812	168,563	22.78	24,827	12,002	4.98
Loretteville*	2,251	2,564	2,722	1,183,041	435	15,347	15,512†	30,859	11.34	9,996†	10,196	7.42
Louiseville*	2,365	3,542	3,512	1,678,111	478	5,743	32,244	37,987	10.82	12,642	876	3.85
Magog (Nov. 30, 1942)	6,302	9,034	8,849	2,956,323	334	50,178	57,510	90,485	10.23	45,453	*m*	5.14
Matane* [4]	4,757	4,633	5,600	2,163,635	386	17,084‡	21,762†	38,846	6.94	12,499†	14,048‡	4.74
Megantic	3,911	4,560	4,437	1,871,375	422	18,206	32,700	50,906	11.47	31,622	16,655	10.59
Montmagny	3,927	4,585	4,600	1,558,644	339	14,031	43,434	57,465	12.49	16,950	11,171	6.11

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

* Municipal information as at December 31, 1942.
† Figure for 1941.
‡ As at June 30, 1942.
¶ See Note, page 25.
‡‡ Includes fees unpaid. Date also differs from municipal, being usually June 30, 1941.
(C.) Catholic.
(P.) Protestant.
(*m*) Included in municipal.
(1) Under Montreal Metropolitan Commission.
(3) As at January 31, 1942.
(4) Formerly known as St. Jerome de Matane.
(5) There is a reserve against this of $37,787.
(6) Reserve against this of $6,063.
(7) Reserve against this of $16,839.
(8) Of this amount, $14,000 can be received from local company at any time.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1941

MUNICIPALITY	GROSS DEBENTURE DEBT: School Districts ¶ Amount	GROSS DEBENTURE DEBT: Municipal Amount	GROSS DEBENTURE DEBT: Total Gross Debenture Debt (b) Amount	GROSS DEBENTURE DEBT: Total Gross Debenture Debt (b) Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand Amount	Total Sinking Funds on Hand Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Per Capita	Temporary Loans and Overdrafts (Municipal Only) Amount
QUEBEC										
Amos	$ 34,600	$ 155,100	$ 189,700	$ 59.28	7.9%	$ 7,891	$ 2.47	$ 181,809	$ 56.82	$ .....
Arvida (June 30, 1942)*	252,500	411,500	664,000	87.51	11.7%	.....	.....	664,000	87.51	.....
Asbestos (Sept. 30, 1941)	33,500	70,900	104,400	18.67	2.5%	1,864	0.33	102,536	18.34	7,000
Aylmer	82,357	378,748	461,105	141.23	18.8%	11,733	3.59	449,372	137.63	1,250
Bagotville	110,666	339,750	450,416	127.42	17.0%	.....	.....	450,416	127.42	26,225
Baie St. Paul*	44,000	26,337	70,337	18.04	2.4%	.....	.....	70,337	18.04	.....
Beauharnois (Dec. 15, 1942)	140,800	231,300	372,100	93.03	12.4%	53,074	13.27	319,026	79.76	7,468
Beauport	37,700	258,900	296,600	80.82	10.8%	.....	.....	296,600	80.82	.....
Berthier (Berthierville)	29,800	197,700	227,500	84.07	11.2%	.....	.....	227,500	84.07	4,000
Black Lake	92,683	223,000	315,683	105.23	14.0%	.....	.....	315,683	105.23	.....
Buckingham	19,663‡P.	355,100	374,763	83.04	11.1%	30,048	6.66	344,715	76.38	4,240
Cap de la Madeleine*	399,100‡	1,002,900	1,402,000	103.09	13.7%	.....	.....	1,402,000	103.09	39,811
Charny*	11,200‡	2,000	11,400	3.68	4.9%	2,000	0.65	9,400	3.03	.....
Coaticook*	45,800	480,600	526,400	117.03	15.6%	117,610	26.15	408,790	90.88	.....
Donnacona	125,900	10,700	136,600	43.50	5.0%	.....	.....	136,600	43.50	.....
Dorval (June 30, 1942)	107,100	455,700	562,800	296.21	30.5%	213,492	112.36	349,308	183.85	16,935
Drummondville*	228,200	1,576,885	1,805,085	166.74	22.2%	166,237	15.36	1,638,848	151.38	.....
East Angus*	36,100‡P.	377,350	413,450	118.13	15.8%	89,054	25.44	324,396	92.68	.....
Farnham	99,400	464,228	563,628	138.76	18.5%	55,978	13.78	507,650	124.98	27,545
Giffard	27,500	202,498	229,998	58.23	7.8%	54,998	13.93	175,000	44.30	.....
Grand'Mere (Jan. 31, 1943)	553,100‡	1,748,700	2,301,800	270.80	36.1%	256,163	30.14	2,045,637	240.66	35,000
Iberville	40,800	223,800	264,600	75.60	10.1%	54,500[2]	15.57	210,100	60.03	.....
Jonquiere	382,400‡	1,240,200	1,622,600	101.41	13.4%	.....	.....	1,622,600	101.41	.....
Kenogami*	170,300‡C.	697,825	868,125	129.57	17.3%	.....	.....	868,125	129.57	.....
Lachute	57,925	212,320	270,245	50.67	6.8%	.....	.....	270,245	50.67	.....
La Malbaie*	31,300‡	14,300	45,600	19.53	2.6%	.....	.....	45,600	19.53	.....
Laprairie	28,500	120,500	149,000	49.29	6.6%	.....	.....	149,000	49.29	4,000
La Salle[1]*	271,400	1,212,474	1,483,874	285.36	38.1%	417,946	80.37	1,065,928	204.99	15,000
La Tuque (Apr. 30, 1942)	206,700‡	1,070,049	1,276,749	134.39	17.9%	119,917	12.62	1,156,831	121.77	.....
Lauzon*	3,700‡	285,013	288,713	34.16	4.6%	.....	.....	288,713	34.16	.....
Laval-des-Rapides	47,800‡C.	387,700	435,500	134.33	17.9%	.....	.....	435,500	134.33	.....
Longueuil	121,271	1,621,800	1,743,071	235.55	31.4%	.....	.....	1,743,071	235.55	.....
Loretteville*	21,800	267,200	289,000	106.17	14.2%	.....	.....	289,000	106.17	.....
Louiseville*	.....	232,400	232,400	66.17	8.8%	.....	.....	232,400	66.17	6,308
Magog (Nov. 30, 1942)	165,800	238,250	404,050	45.66	6.1%	.....	.....	404,050	45.66	.....
Matane*	43,900‡	184,900	228,800	40.86	5.6%	11,900	2.13	216,900	38.73	.....
Megantic	16,900	294,970	311,870	70.29	9.4%	.....	.....	311,870	70.29	20,000
Montmagny	87,000	263,200	350,200	76.13	10.2%	.....	.....	350,200	76.13	14,694

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Municipal information as at December 31, 1942.

‡ As at June 30, 1942.

(C.) Catholic.

(P.) Protestant.

¶ See Note, page 25.

(1) Under Montreal Metropolitan Commission.

(2) In 1940, sinking funds were deducted from bonds.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942 or 1943

MUNICIPALITY	GROSS DEBENTURE DEBT: SCHOOL DISTRICTS ¶ AMOUNT	GROSS DEBENTURE DEBT: MUNICIPAL AMOUNT	GROSS DEBENTURE DEBT: TOTAL GROSS DEBENTURE DEBT (b) AMOUNT	GROSS DEBENTURE DEBT: TOTAL GROSS DEBENTURE DEBT (b) PER CAPITA	RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	TOTAL SINKING FUNDS ON HAND ¶¶ AMOUNT	TOTAL SINKING FUNDS ON HAND ¶¶ PER CAPITA	NET TOTAL DEBENTURE DEBT (TOTAL GROSS DEBT LESS SINKING FUNDS) AMOUNT	NET TOTAL DEBENTURE DEBT (TOTAL GROSS DEBT LESS SINKING FUNDS) PER CAPITA	TEMPORARY LOANS AND OVERDRAFTS (MUNICIPAL ONLY) AMOUNT
QUEBEC										
Amos*	$	$ 343,617	$ 343,617	$120.48	16.1%	$	$	$ 343,617	$120.48	$ 6,684
Arvida	*See page 9*	.....	.....	.....	.....	.....	.....	.....	.....	.....
Asbestos*	91,500	66,400	157,900	27.16	3.6%	.....	.....	157,900	27.16	7,000
Aylmer	56,697	369,011	425,708	130.39	17.4%	9,170	2.81	416,538	127.58	.....
Bagotville	130,300	577,800	708,100	194.00	25.9%	.....	.....	708,100	194.00	25,890*
Baie St. Paul*	40,600	26,337	66,937	16.95	2.3%	.....	.....	66,937	16.95	.....
Beauharnois	137,400	225,900	363,300	80.73	10.8%	57,954	12.88	305,346	67.85	10,210
Beauport*	34,300	248,500	282,800	68.06	9.1%	.....	.....	282,800	68.06	20,804
Berthier (Berthierville)*	27,500	228,300	255,800	93.12	12.4%	.....	.....	255,800	93.12	.....
Black Lake	86,200	213,000	299,200	99.73	13.3%	.....	.....	299,200	99.73	.....
Buckingham*	16,000	340,500	356,500	81.97	10.9%	32,498	7.47	324,002	74.50	850
Cap de la Madeleine	*See page 9*	.....	.....	.....	.....	.....	.....	.....	.....	.....
Charny*	4,500	9,000	13,500	4.40	0.6%	.....	.....	13,500	4.40	.....
Coaticook	41,700	494,300	536,000	114.82	15.3%	130,695	28.00	405,305	86.82	.....
Donnacona	86,833	9,200	96,033	32.01	4.3%	.....	.....	96,033	32.01	.....
Dorval (June 30, 1943)	104,500	439,090	543,590	209.07	27.9%	254,467	97.87	289,123	111.20	23,263
Drummondville	*See page 9*	.....	.....	.....	.....	.....	.....	.....	.....	.....
East Angus*	29,600	377,350	406,950	117.95	15.7%	89,054	25.81	317,896	92.14	.....
Farnham	88,500	421,254	509,754	119.71	16.0%	60,354	14.17	449,400	10.55	12,519
Giffard*	22,500	91,500	114,000	28.56	3.8%	.....	.....	114,000	28.56	.....
Grandmere (Jan. 31, 1944)	524,900	1,766,100	2,391,000	271.21	36.2%	277,415	31.47	2,113,585	239.74	15,000
Iberville*	42,300	213,800	256,100	69.22	9.2%	60,000	16.22	196,100	53.00	3,708
Jonquiere	*See page 9*	.....	.....	.....	.....	.....	.....	.....	.....	.....
Kenogami	153,000	680,083	833,083	83.08	11.1%	.....	.....	833,083	83.08	.....
Lachute*	52,419	200,768	253,187	47.49	6.3%	.....	.....	253,187	47.49	.....
La Malabie*	29,100	14,300	43,400	18.52	2.5%	.....	.....	43,400	18.52	.....
Laprairie*	26,500	114,000	140,500	44.60	5.9%	.....	.....	140,500	44.60	.....
La Salle[1]	253,800	1,209,974	1,463,774	265.45	35.4%	464,446	84.22	999,328	181.23	.....
La Tuque	*See page 9*	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lauzon*	1,000	273,500	274,500	32.47	4.3%	.....	.....	274,500	32.47	.....
Laval des Rapides	46,300	377,300	423,600	129.93	17.3%	.....	.....	423,600	129.93	.....
Longueuil	114,262	1,703,878	1,818,140	219.05	29.2%	.....	.....	1,818,140	219.05	.....
Loretteville*	15,500	267,200	282,700	103.86	13.8%	.....	.....	282,700	103.86	.....
Louiseville	.....	220,200	220,200	62.91	9.4%	.....	.....	220,200	62.91	6,602
Magog	153,950	261,930	415,880	47.00	6.3%	.....	.....	415,880	47.00	.....
Matane	41,900	178,400	220,300	39.34	5.2%	.....	.....	220,300	39.34	.....
Megantic	14,600	347,614	362,214	77.43	10.3%	.....	.....	362,214	77.43	30,000
Montmagny*	83,600	255,700	339,300	72.19	9.6%	.....	.....	339,300	72.19	3,700

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Municipal information as at December 31, 1942.

¶ See Note, page 25.

¶¶ Including school sinking funds.

(1) Under Montreal Metropolitan Commission.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1941

MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT					SCHOOL DISTRICTS ¶					C.—Catholic P.—Protestant
	Waterworks	Electric Light and Power	Others	Gross Total Amount	Gross Total Per Capita	Assessed Value for Taxation	Tax Levy	Debenture Debt	Sinking Funds	Temporary Loans	
QUEBEC											
Amos	$150,000	$	$	$150,000	$ 46.88	$1,624,410	$19,910	$ 34,600	$ 7,891	$ 500	C. and P.
Arvida (June 30, 1942)	361,824	.....	.....	361,824	47.68	7,332,831	98,626	252,500	.....	.....	C. and P.
Asbestos (Sept. 30, 1941)	263,163*v, y*	79,751*v* [3]	.....	342,914	61.32	2,424,450	25,435	33,500	1,864	7,000	C. and P.
Aylmer	327,253*v, y*	.....	.....	327,253	100.23	1,597,459	24,141	82,357 [4]	11,733	5,010	C. and P.
Bagotville	176,176*v, y*	313,560*v* [3]	.....	489,736	138.54	933,380	14,001	110,666	.....	15,825	C.
Baie St. Paul*	1,200	.....	.....	1,200	0.31	297,250	5,945	44,000	.....	.....	C.
Beauharnois (Dec. 15, 1942)	124,650 [2]	.....	.....	124,650	31.16	2,251,520	22,697	140,800	11,432	.....	C.
Beauport	349,974*v, y*	.....	.....	349,974	95.36	1,951,566	18,402	37,700	.....	2,400	C. and P.
Berthier (Berthierville)	125,100*v, y*	.....	.....	125,100	46.23	1,525,690	9,154	29,800	.....	.....	C.
Black Lake	100,000*x*	.....	.....	100,000	33.33	1,151,835	12,670	92,683	.....	9,237	C.
Buckingham	302,653*v, y*	141,999*v* [3]	.....	444,652	98.53	3,358,284‡P.	29,632‡P.	19,663‡P.	.....	11,181‡P.	C. and P.
Cap de la Madeleine*	809,800	.....	.....	809,800	59.54	6,571,613‡	98,574‡	399,100‡	.....‡	.....‡	C.
Charny*	.....	.....	.....	.....	.....	598,490‡	8,379‡	11,200‡	.....‡	.....‡	C.
Coaticook*	131,500	257,800	.....	389,300	86.55	2,334,425	23,810	45,800	.....	2,000	C. and P.
Donnacona	23,469*v, y*	.....	.....	23,469	7.47	2,743,150	37,650	125,900	.....	.....	C. and P.
Dorval (June 30, 1942)	228,405*v*	50,136*v*	.....	278,541	150.56	2,371,885	19,313	107,100	15,959	10,023	C. [5]
Drummondville*	395,229	.....	.....	395,229	36.51	8,857,430	66,587	228,200	.....	.....	C. and P.
East Angus*	?	.....	.....	?	.....	2,435,550‡P.	22,374‡P.	36,100‡P.	.....	3,572	C. and P.
Farnham	455,953*v, y*	.....	.....	455,953	112.25	2,557,505	25,738	99,400	.....	.....	C. and P.
Giffard	243,518*v, y*	.....	.....	243,518	61.65	1,251,542	12,515	27,500	.....	2,800	C.
Grand'Mere (Jan. 31, 1943)	188,377	83,737	.....	272,114	32.01	15,637,222	132,538‡	553,100‡	57,797‡	.....‡	C.
Iberville	265,418*v, y*	.....	.....	265,418	75.83	1,498,376	17,337	40,800	.....	.....	C. and P.
Jonquiere	770,353*v, y*	502,187*v* [3]	.....	1,272,540	79.53	4,463,722‡	71,420‡	382,400‡	.....‡	.....‡	C.
Kenogami*	217,918	.....	.....	217,918	32.53	8,246,696‡C.	80,701‡C.	170,300‡C.	.....‡C.	7,348‡C.	C. and P.
Lachute	285,136*v, y*	.....	.....	285,136	53.47	3,124,335	32,461	57,925	.....	.....	C. and P.
La Malbaie*	14,300	.....	.....	14,300	6.12	1,747,495‡	16,314‡	31,300‡	.....	2,000‡	C.
Laprairie	40,500	.....	12,500*h*	53,000	17.53	1,045,340	11,556	28,500	.....	3,000	C. and P.
La Salle [1]*	213,314*v*	13,008*v*	.....	226,322	43.52	8,704,668	58,147	271,400	28,389	8,845	C. [5]
La Tuque (Apr. 30, 1942)	349,956	.....	188,499*h*	538,455	56.68	13,116,605‡	105,305‡	206,700‡	.....‡	.....‡	C. and P.
Lauzon*	271,232	.....	.....	271,232	32.09	2,482,599‡	18,621‡	3,700‡	.....‡	.....‡	C.
Laval-des-Rapides	240,537*v, y*	.....	.....	240,537	74.19	1,182,937‡C.	13,116‡C.	47,800‡C.	.....	.....	C. and P.
Longueuil	548,071*v, y*	5,000	.....	553,071	74.74	4,491,592	41,751	121,271	.....	6,000	C. and P.
Loretteville*	348,381*v, y*	.....	.....	348,381	127.99	1,585,753	15,347	21,800	.....	2,800	C. and P.
Louiseville*	227,700*v*	.....	.....	227,700	64.83	1,903,400	5,743	.....	.....	3,900	C. and P.
Magog (Nov. 30, 1942)	13,200	64,000	.....	77,200	8.72	4,225,775	50,178	165,800	.....	.....	C. and P.
Matane*	179,700	.....	.....	179,700	32.09	2,440,642‡	17,084‡	43,900‡	5,800‡	.....	C.
Megantic	146,564*v, y*	377,878*v* [3]	.....	524,442	118.20	1,396,492	18,206	16,900	.....	500	C. and P.
Montmagny	168,177*v, y*	.....	.....	168,177	36.56	1,476,999	14,031	87,000	.....	1,500	C.

* Municipal information as at December 31, 1942.

‡ As at June 30, 1942.

¶ As at June 30, 1941. School taxes, debt and sinking funds are included with municipal figures only in order to make possible a general comparison with towns of other provinces. The fiscal year, and in some cases the boundaries of school and municipal districts, do not coincide. They are also usually administered by separate boards. For tax arrears of schools, see page 23.

(*h*) Housing.

(*v*) At asset value; debt not reported.

(*x*) Approximate.

(*y*) Waterworks and sewers.

(1) Under Montreal Metropolitan Commission.

(2) Figure for 1941.

(3) Electric light and gas.

(4) Of which, Provincial Government guarantees $20,000.

(5) In addition, figures of Protestant school boards, which are operated under the Montreal Protestant Central School Board, which receives all taxes directly from the municipal authorities who collect them. Taxes received for the year ended June 30, 1942, are as follows:

Dorval	$16,132
La Salle	25,091

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1941

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED				ACCUMULATED TAX ARREARS		
	Dominion Census		Municipality's Report			School District	Municipal Only	Combined Total ¶		Municipal Only	School Only ‡‡	Combined
	1931	1941	1942	Amount	Per Capita	Amount	Amount	Amount	Per Capita	Amount	Amount	Per Capita
QUEBEC												
Montreal East[1]	2,242	2,355	2,400	$13,921,058	$5,800	$45,882	$342,900	$388,782	$161.99	$43,737	$ 4,535	$18.22
Montreal North[1]	4,519	6,152	6,375	2,474,896	388	[6]	153,541	153,541	24.08	47,141	.....	7.39
Montreal West[1]*	3,190	3,474	3,500	6,835,901	1,953	117,981[7]	119,729	237,710	67.92	52,931	.....	15.12
Montmorency	4,575	5,393	5,427	1,042,387	192	21,477	34,868	56,345	10.38	10,898	4,466	2.83
Mount Royal[1]	2,174	4,888	5,226	8,647,068	1,655	94,054	220,150	314,204	60.12	54,096	*m*	10.35
Mont Joli*	3,143	3,533	4,000	774,990	194	12,345‡	18,161[8]	30,506	7.63	10,525[8]	9,114‡	4.91
Mont Laurier	2,394	2,661	2,657	717,913	270	7,966	8,783	16,749	6.30	1,211	3,911	1.93
Nicolet	2,868	3,751	4,528	770,234	170	12,043	16,662	28,705	6.34	17,991	8,262	5.80
Noranda (May 31, 1942)	2,246	4,576	6,000	7,927,777	1,321	98,367	85,707	184,074	30.68	24,943	8,254	5.53
Pointe a Gatineau	2,282	2,230	2,275	572,839	252	11,451	11,480	22,931	10.08	15,687	12,817	12.53
Pointe aux Trembles[1]	2,970	4,314	5,271	2,705,460	513	48,999	118,991	167,990	31.87	37,051	1,070	7.23
Pointe Claire*	4,872	4,536	4,967	5,670,386	1,142	59,391	144,372[8]	203,763	41.02	66,271[8]	33,118	20.01
Port Alfred (June 30, 1941)	2,342	3,243	3,071	6,991,752	2,277	48,942	43,971	92,913	30.25	6,136	9,780	5.18
Priceville	2,310	2,321	2,288	545,096	238	8,896	4,754	13,650	5.97	2,067	12,988	6.58
Richmond (Sept. 30, 1941)	2,596	3,082	3,062	1,876,047	613	16,720	29,503	46,223	15.10	10,900	7,238	5.92
Rimouski*	5,589	7,009	7,200	5,097,804	708	20,342‡	47,087	67,429	9.37	34,535*w*	19,409‡	7.49
Riviere du Loup*	8,499	8,713	8,260	3,620,390	438	57,839‡	90,239	148,078	17.93	110,285	45,003‡	18.80
Roberval	2,770	3,220	3,200	1,645,524	514	11,539	20,008	31,547	9.86	11,894	9,044	6.54
Rouyn	3,225	8,808	10,050	5,053,608	503	80,296	118,740	199,036	19.80	140,816	73,423	21.32
Saindon	2,355	2,115	2,200	436,080	198	8,294	8,736	17,030	7.74	3,807	5,642	4.30
Ste. Agathe des Monts	2,949	3,308	3,200	2,028,040	634	22,529	42,182	64,711	20.22	20,842	19,967	12.75
Ste. Anne de Bellevue	2,417	3,006	2,912	2,657,173	912	18,297	28,560	46,857	16.09	8,924	9,173	6.21
St. Joseph d'Alma*	3,970	6,449	6,436	1,591,473	247	23,484‡	23,872	47,356	7.36	8,427	9,251‡	2.75
St. Jerome (Terrebonne Co.)	8,967	11,329	11,658	4,965,015	426	67,934	155,430	223,374	19.16	48,982	31,899	6.94
St. Joseph (de Grantham)*[9]	2,812	5,556	5,555	1,416,475	255	19,088	26,983	46,071	8.29	13,601	16,303	5.38
St. Lambert	6,075	6,417	6,686	10,539,385	1,576	87,779	248,084	335,863	50.23	233,702	34,540	40.12
St. Laurent[1]	5,348	6,242	7,981	4,374,784	548	48,147	170,125	218,272	27.35	82,131	*m*	10.29
St. Pierre[1]*	4,185	4,061	4,266	3,774,973	885	39,092	71,867	110,959	26.01	18,638	19,102	8.85
Ste. Therese*	3,292	4,659	4,660	1,783,400	383	29,029	32,196	61,225	13.14	5,417	23,355	6.17
Terrebonne*	1,955	2,209	2,300	1,322,640	575	5,647	17,492	23,139	10.06	7,685	2,354	4.36
Val d'Or	.....	4,385	5,000	2,992,648	599	44,339‡C.	69,468	113,807	22.76	30,419	30,811‡	12.25
Victoriaville (July 31, 1942)	6,213	8,516	9,965	3,643,510	366	36,898	74,614	111,512	11.19	62,731[5]	6,504	6.95
Waterloo	2,193	3,173	4,126	1,560,225	378	17,766	24,796	42,562	10.32	8,008	7,537	3.77
Windsor	2,720	3,368	3,417	1,660,252	486	16,174	21,541	37,715	11.04	4,898	11,792	4.88

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

* Municipal information as at December 31, 1942.
‡ As at June 30, 1942.
¶ See Note, page 28.

‡‡ Includes fees unpaid. Date also differs from municipal, being usually June 30, 1941.
(C.) Catholic.
(*m*) Included in municipal.
(*w*) Includes water tax.
(1) Under Montreal Metropolitan Commission.
(5) After deducting reserve of $21,525.
(6) See page 28.
(7) As at June 30, 1940.
(8) Figure for 1941.
(9) Now officially known as St. Joseph.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1941

MUNICIPALITY	GROSS DEBENTURE DEBT: SCHOOL DISTRICTS ¶ Amount	GROSS DEBENTURE DEBT: MUNICIPAL Amount	GROSS DEBENTURE DEBT: TOTAL GROSS DEBENTURE DEBT (b) Amount	GROSS DEBENTURE DEBT: TOTAL GROSS DEBENTURE DEBT (b) Per Capita	RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	TOTAL SINKING FUNDS ON HAND Amount	TOTAL SINKING FUNDS ON HAND Per Capita	NET TOTAL DEBENTURE DEBT (TOTAL GROSS DEBT LESS SINKING FUNDS) Amount	NET TOTAL DEBENTURE DEBT (TOTAL GROSS DEBT LESS SINKING FUNDS) Per Capita	TEMPORARY LOANS AND OVERDRAFTS (MUNICIPAL ONLY) Amount
QUEBEC										
Montreal East [1]	$177,400	$3,689,991	$3,867,391	$1,611.41	214.9%	$1,041,873	$434.11	$2,825,518	$1,177.30	$ .....
Montreal North [1]	.....	2,523,583 [3]	2,523,583	395.86	52.8%	412,251	64.67	2,111,332	331.19	2,013,649 [4]
Montreal West [1]*	562,385 [2]	985,500	1,547,885	442.25	59.0%	502,742	143.64	1,045,143	298.61	.....
Montmorency	72,500	28,900	101,400	18.68	3.7%	7,900	1.46	93,500	17.23	.....
Mount Royal [1]	106,700	2,625,490	2,732,190	522.81	69.7%	991,942	189.81	1,740,248	333.00	8,306
Mont Joli*	22,600	401,900	424,500	106.13	14.2%	.....	.....	424,500	106.13	.....
Mont Laurier	21,000	184,789	205,789	77.45	10.3%	.....	.....	205,789	77.45	.....
Nicolet	49,200	139,400	188,600	41.65	5.6%	.....	.....	188,600	41.65	3,995
Noranda (May 31, 1942)	248,100	322,600	570,700	95.12	12.7%	.....	.....	570,700	95.12	.....
Pointe a Gatineau	50,116	32,500	82,616	36.31	4.8%	.....	.....	82,616	36.31	.....
Pointe aux Trembles [1]	423,144	3,582,335 [5]	4,005,479	759.91	10.1%	616,359	116.93	3,389,120	642.97	3,830,559 [4]
Pointe Claire*	161,200	933,000	1,094,200	220.29	5.4%	510,181	102.71	584,019	117.58	.....
Port Alfred (June 30, 1941)	146,900‡	213,900	360,800	117.49	15.7%	10,900	3.55	349,900	113.94	.....
Priceville	5,125	20,400	25,525	11.16	1.5%	.....	.....	25,525	11.16	.....
Richmond (Sept. 30, 1941)	33,000	146,183	179,183	58.52	7.8%	17,215	5.62	161,968	52.90	.....
Rimouski*	60,400‡	522,700	583,100	80.99	10.8%	93,568	13.00	489,532	67.99	8,500
Riviere du Loup*	275,100‡	1,340,600	1,615,700	195.61	26.1%	54,997	6.66	1,560,703	188.95	.....
Roberval	25,379	104,021	129,400	40.44	5.4%	29,250	9.14	100,150	31.30	.....
Rouyn	143,430	575,550	718,980	71.54	9.5%	.....	.....	718,980	71.54	15,711
Saindon	31,500	78,106	109,606	49.82	6.6%	29,006	13.18	80,600	36.64	261
Ste. Agathe des Monts	51,300	487,800	539,100	168.47	22.5%	75,772	23.68	463,328	144.79	.....
Ste. Anne de Bellevue	19,900	348,200	368,100	126.41	16.9%	152,942	52.52	215,158	73.89	.....
St. Joseph d'Alma*	178,800‡	564,000	742,800	115.41	15.4%	.....	.....	742,800	115.41	.....
St. Jerome (Terrebonne Co.)	152,600	653,115	805,715	69.11	9.2%	285,519	24.49	520,196	44.62	.....
St. Joseph (de Grantham)*	69,900	227,800	297,700	53.59	7.1%	.....	.....	297,700	53.59	.....
St. Lambert	366,000	3,567,900	3,933,900	588.38	78.5%	.....	.....	3,933,900	588.38	4,656
St. Laurent [1]	294,022	1,784,874	2,078,896	260.48	34.7%	427,179	53.52	1,651,717	206.96	42,359
St. Pierre [1]*	169,300	825,350	994,650	233.16	31.1%	302,259	70.85	692,391	162.31	.....
Ste. Therese*	89,400	117,750	207,150	44.45	5.9%	.....	.....	207,150	44.45	2,945
Terrebonne*	.....	276,375	276,375	120.16	16.0%	.....	.....	276,375	120.16	.....
Val d'Or	156,683‡	499,833	656,516	131.30	19.9%	.....	.....	656,516	131.30	42,363
Victoriaville (July 31, 1942)	122,425	690,657	813,082	81.59	10.9%	.....	.....	813,082	81.59	.....
Waterloo	26,200	103,400	129,600	31.41	4.2%	18,343	4.45	111,257	26.96	.....
Windsor	40,000	60,900	100,900	29.53	3.0%	.....	.....	100,900	29.53	2,400

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Municipal information as at December 31, 1942.

‡ As at June 30, 1942.

¶ See Note, page 28.

(1) Under Montreal Metropolitan Commission.

(2) As at June 30, 1940.

(3) Includes $1,481,583 from Montreal Metropolitan Commission.

(4) Advance from Montreal Metropolitan Commission.

(5) Includes $2,812,335 from Montreal Metropolitan Commission.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942 or 1943

MUNICIPALITY	GROSS DEBENTURE DEBT: School Districts ¶ Amount	GROSS DEBENTURE DEBT: Municipal Amount	GROSS DEBENTURE DEBT: Total Gross Debenture Debt (b) Amount	GROSS DEBENTURE DEBT: Total Gross Debenture Debt (b) Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand ¶¶ Amount	Total Sinking Funds on Hand ¶¶ Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Per Capita	Temporary Loans and Overdrafts (Municipal Only) Amount
QUEBEC										
Montreal East[1]*	$234,328	$3,689,992	$3,924,320	$1,628.32	217.1%	$1,118,631	$464.15	$2,805,689	$1,164.17	$ .....
Montreal North[1]*	.....	2,511,614	2,511,614	393.72	52.5%	440,453	69.04	2,071,161	324.68	2,135,053[3]
Montreal West[1]*	511,669	985,500	1,497,169	427.75	57.0%	455,182	130.05	1,041,987	297.70	.....
Montmorency*	59,700	27,700	87,400	15.76	2.1%	.....	.....	87,400	15.76	.....
Mount Royal[1]*	314,769	2,503,054	2,817,823	509.27	67.9%	1,060,618	191.68	1,757,205	316.58	8,306
Mont Joli	19,300	393,700	413,000	123.28	16.4%	.....	.....	413,000	123.28	15,000
Mont Laurier*	18,000	181,917	199,917	77.82	10.4%	32,146	12.51	167,771	65.31	.....
Nicolet	46,300	134,000	180,300	58.56	7.8%	.....	.....	180,300	58.56	.....
Noranda	213,300	307,200	520,500	94.64	12.6%	.....	.....	520,500	94.64	.....
Pointe a Gatineau*	38,000	30,500	68,500	29.65	4.0%	.....	.....	68,500	29.65	.....
Pointe aux Trembles[1]*	371,700	3,582,359[2]	3,954,059	721.65	96.2%	659,973	120.45	3,294,086	601.20	4,088,951[3]
Pointe Claire*	144,300	914,000	1,058,300	213.03	28.4%	520,877	104.85	537,423	108.18	.....
Port Alfred*	140,900	202,600	343,500	109.05	14.5%	.....	.....	343,500	109.05	.....
Priceville	4,323	20,600	24,923	10.83	1.4%	.....	.....	24,923	10.83	.....
Richmond*	81,700	139,082	220,782	67.68	9.0%	18,639	5.71	202,143	61.97	.....
Rimouski*	60,000	522,700	588,700	81.76	10.9%	93,954	13.05	494,746	68.71	8,500
Riviere du Loup	269,000	1,309,400	1,578,400	191.02	25.5%	.....	.....	1,578,400	191.02	.....
Roberval*	21,227	95,400	116,627	37.60	5.0%	.....	.....	116,627	37.60	932
Rouyn	*See page 9*	.....	.....	.....	.....	.....	.....	.....	.....	.....
Saindon*	25,300	48,000	73,300	37.59	5.0%	32,006	16.41	41,294	21.18	305
Ste. Agathe des Monts*	46,000	469,400	515,400	161.06	21.5%	80,072	25.02	435,328	136.04	10,447
Ste. Anne de Bellevue	22,196	396,787	418,983	131.59	17.5%	176,206	55.34	242,777	76.25	11,780
St. Joseph d'Alma	182,300	564,500	746,800	111.46	14.9%	136,893	20.43	609,907	91.03	.....
St. Jerome (Terrebonne Co.)	*See page 9*	.....	.....	.....	.....	.....	.....	.....	.....	.....
St. Joseph (Drummond Co.)	57,400	221,400	278,800	48.91	6.5%	.....	.....	278,800	48.91	3,000
St. Lambert	339,300	3,464,400	3,803,700	569.57	75.9%	.....	.....	3,803,700	569.57	.....
St. Laurent[1]*	310,306	1,744,567	2,054,873	270.11	36.0%	464,605	61.07	1,590,268	209.04	35,000
St. Pierre[1]*	156,700	920,350	1,077,050	242.20	32.3%	325,817	73.27	751,233	168.93	.....
Ste. Therese*	69,233	117,750	186,983	39.78	5.3%	.....	.....	186,983	39.78	2,945
Terrebonne*	.....	276,375	276,375	120.16	16.0%	.....	.....	276,375	120.16	.....
Val d'Or*	139,283	528,967	668,250	133.65	17.8%	.....	.....	668,250	133.65	.....
Victoriaville	*See page 9*	.....	.....	.....	.....	.....	.....	.....	.....	.....
Waterloo	26,400	100,400	126,800	34.74	4.6%	23,991	6.57	102,809	28.17	.....
Windsor*	36,000	56,100	92,100	27.15	3.6%	.....	.....	92,100	27.15	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Municipal information as at December 31, 1942.

¶ See Note, page 25.

¶¶ Including school sinking funds.

(1) Under Montreal Metropolitan Commission.

(2) Includes $3,112,359 to Montreal Metropolitan Commission.

(3) From Montreal Metropolitan Commission.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1941

MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT					SCHOOL DISTRICTS ¶					C.—Catholic P.—Protestant
	Waterworks	Electric Light and Power	Others	Gross Total Amount	Gross Total Per Capita	Assessed Value for Taxation	Tax Levy	Debenture Debt	Sinking Funds	Temporary Loans	
QUEBEC											
Montreal East[1]	$744,901*v, y*	$	$	$744,901	$310.38	$15,381,320	$45,882	$177,400	$.....	$ 2,605	C.[5]
Montreal North[1]	1,040,670*v, y*	.....	.....	1,040,670	163.24	— — — — — — Annexed to Montreal for School Purposes — — — — — —					
Montreal West[1]*	68,000	117,000	.....	185,000	52.86	9,949,082[4]	117,981[4]	562,385[4]	47,560[4]	3,790[4]	.....[5]
Montmorency	84,286*v, y*	.....	.....	84,286	15.53	2,147,651	21,477	72,500	7,900	.....	C.
Mount Royal[1]	1,010,621*v, y*	.....	.....	1,010,621	193.38	8,345,311	94,054	106,700	17,806	.....	C.[5]
Mont Joli*	396,400	.....	.....	396,400	99.10	844,512‡	12,345‡	22,600	.....	.....	C.
Mont Laurier	180,863*v, y*	200*v*	.....	181,063	68.15	796,567	7,966	21,000	.....	.....	C.
Nicolet	126,798*v, y*	.....	.....	126,798	28.00	708,385	12,043	49,200	.....	.....	C.
Noranda (May 31, 1942)	307,200*y*	.....	.....	307,200	51.20	7,784,070	98,367	248,100	.....	.....	C. and P.
Pointe a Gatineau	53,000*v, y*	10,000*v*	.....	63,000	27.69	572,560	11,451	50,116[3]	.....	.....	C.
Pointe aux Trembles[1]	279,508*v, y*	47,224*v*	.....	326,913	62.02	2,745,630	48,999	423,144	17,608	.....	C.[5]
Pointe Claire*	315,800	.....	.....	315,800	63.58	5,553,211	59,391	161,200	37,357	8,000	C. and P.††
Port Alfred (June 30, 1941)	187,734*v*	.....	.....	187,734	61.13	7,219,802‡	48,942	146,900‡	10,900	2,712‡	C.
Priceville	63,254*v, y*	.....	.....	63,254	27.65	695,011‡	8,896	5,125	.....	.....	C.
Richmond (Sept. 30, 1941)	124,029*v, y*	.....	.....	124,029	40.51	2,157,190	16,720	33,000	.....	2,149	C. and P.
Rimouski*	385,600	.....	24,400*h*	410,000	56.94	3,476,703‡	20,342‡	60,400‡	8,421‡	7,400‡	C.
Riviere du Loup*	424,557	207,924	.....	632,481	76.57	3,726,365‡	57,839‡	275,100‡	.....‡	.....‡	C. and P.
Roberval	20,223	.....	.....	20,223	6.32	1,282,110	11,539	25,379	.....	10,450	C.
Rouyn	343,637*v, y*	.....	.....	343,637	34.19	3,879,821	80,296	143,430	.....	.....	C. and P.
Saindon	64,000*v, y*	.....	.....	64,000	29.09	724,372	8,294	31,500	.....	156	C.
Ste. Agathe des Monts	338,219*v, y*	252,807*v, y*[2]	.....	591,026	184.70	1,571,775	22,529	51,300	.....	3,500	C.
Ste. Anne de Bellevue	365,433*v, y*	66,624*v, y*[2]	.....	432,057	148.37	2,657,173	18,297	19,900	.....	.....	C. and P.
St. Joseph d'Alma	246,283*v*	67,852*v*	.....	314,135	48.81	1,619,497‡	23,484‡	178,800‡	.....‡	.....	C.
St. Jerome (Terrebonne Co.)	682,096*v, y*	169,167*v, y*[2]	.....	851,263	73.02	5,478,540	67,934	152,600	42,299	.....	C.
St. Joseph (de Grantham)*	.....	.....	.....	.....	.....	1,272,695	19,088	69,900	.....	16,200	C.
St. Lambert	507,204*v*	46,463*v*	.....	553,667	82.81	7,851,424	87,779	366,000	.....	25,500	C. and P.
St. Laurent[1]	387,161*v, y*	.....	.....	387,161	48.51	4,873,632	48,147	294,022	.....	38,856	C.[5]
St. Pierre[1]*	.....	.....	.....	.....	.....	4,316,704	39,092	169,300	.....	.....	.....[5]
Ste. Therese*	.....	.....	.....	.....	.....	2,123,408	29,029	89,400	.....	19,325	C. and P.
Terrebonne*	29,705	17,373	.....	47,078	20.47	1,364,175	5,647	.....	.....	7,613	C. and P.
Val d'Or	475,906*v, y*	.....	.....	475,906	95.18	2,997,898‡	44,339‡C.	156,683‡	.....‡	.....‡	C. and P.
Victoriaville (July 31, 1942)	555,742*v, y*			555,742	55.77	3,354,340	36,898	122,425	.....	5,740	C.
Waterloo	82,434*v*	.....	.....	82,434	19.98	1,552,410	17,766	26,200	.....	12,000	C. and P.
Windsor	181,475*v, y*	47,501*v, y*[2]	.....	228,976	67.01	1,914,485	16,174	40,000	.....	.....	C.

* Municipal information as at December 31, 1942.

‡ As at June 30, 1942.

¶ As at June 30, 1941. School taxes, debt and sinking funds are included with municipal figures only in order to make possible a general comparison with towns of other provinces. The fiscal year, and in some cases the boundaries of school and municipal districts, do not coincide. They are also usually administered by separate boards. For tax arrears of schools, see page 26.

†† Includes combined Pointe Claire and Beaconsfield Protestant school districts.

(*h*) Housing.

(*v*) At asset value; debt not reported.

(*x*) Approximate.

(*y*) Waterworks and sewers.

(1) Under Montreal Metropolitan Commission.

(2) Electric light and gas.

(3) In addition, past-due bonds of $500.

(4) As at June 30, 1940.

(5) In addition, figures of Protestant school boards, which are operated under the Montreal Protestant Central School Board, which receives all taxes directly from the municipal authorities who collect them. Taxes received for the year ended June 30, 1942, are as follows:

Montreal East	$26,708
Montreal West	62,847
Montreal North	3,376
Mount Royal	62,942
Pointe aux Trembles	3,099
St. Laurent	8,234
St. Pierre	17,713

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt Less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED IN 1942		TAXES COLLECTED IN 1942 (Current and Arrears)	1942 TAX LEVY UNPAID AS AT DEC. 31, 1942	ACCUMULATED TAX ARREARS (Incl. 1942 Taxes Unpaid) (After Deducting Reserve, if Any)	
	Dominion Census		Town's Report										
	1931	1941	1942	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita
NEW BRUNSWICK				(X)									
Bathurst (Feb. 28, 1943)	3,300	3,554	3,554	$ ‡	$	$2,233,160[21]	$628	$120,436	$33.89	$120,131	$ 9,090*z*	$21,136[17]	$ 5.95
Campbellton	6,505	6,748	6,748	699,276	103.63	5,512,638	817	187,527	27.79	202,095	38,380	108,997[16]	16.15
Chatham	4,017	4,082	4,082	‡	.....	1,245,385	305	77,370	18.95	76,830	24,967	76,898[23]	18.84
Dalhousie	3,974	4,508	5,000	‡	.....	1,294,140[33]	259	125,423*	25.08	123,295	?	25,498[20]	5.10
Edmundston	6,430	7,096	7,096	501,557	70.68	2,502,410[33]	353	223,874	31.55	236,735	18,242*z*	93,853[24]	13.23
Fredericton	8,830	10,062	10,062	599,252	59.56	9,554,214	950	310,458	30.85	333,193	45,127	70,298[18]	6.99
Newcastle	3,383	3,781	3,800	‡	.....	2,142,990	564	79,795	21.00	86,009	18,643	53,950[4]	14.20
Sackville	2,234	2,489	2,449	12,811	5.23	1,103,850	451	61,632	25.17	63,473	8,226	8,008[5]	3.27
Sussex (Oct. 31, 1942)	2,252	3,027	3,027	78,377	25.89	1,087,900	359	51,991	17.18	58,371	3,359[7]	15,219	5.03
St. Stephen	3,437	3,306	3,306	?	.....	2,198,100	665	104,052	31.47	102,387	?	49,126[25]	14.86
Woodstock	3,259	3,593	3,593	?	.....	2,340,859	652	86,930	24.19	91,140	?	33,665[11]	9.37
NOVA SCOTIA													
Amherst (Dec. 31, 1941)	7,450	8,620	8,620	?	.....	3,864,041	448	179,259	20.80	193,184	36,896	83,836	9.73
Bridgewater	3,262	3,445	3,415	206,533	60.47	1,686,670	494	67,609	19.80	69,718	7,858	11,278	3.30
Dartmouth	9,100	10,847	17,000	354,602	20.86	5,741,345	338	233,208	13.72	236,843	41,207	39,305[1]	2.31
Dominion	2,846	3,279	3,300	95,965	29.08	399,485	121	37,348	11.32	37,603	15,267	14,187[29]	4.30
Inverness (Dec. 31, 1941)	2,900	2,975	2,941	32,266	10.97	396,530	135	31,244	10.62	30,536	10,116	20,304[3]	6.90
Kentville	3,033	3,928	3,850	153,445	39.86	1,456,510	378	74,131	19.25	73,052	10,418	18,911[12]	4.91
Liverpool	2,669	3,170	3,300	135,820	41.16	1,439,375	436	59,369	17.99	60,103	2,166	19,721	5.98
Lunenburg	2,727	2,856	2,833	48,979	17.29	1,566,288	553	76,977	27.17	78,978	1,659	2,701[2]	0.95
New Glasgow	8,858	9,210	10,000	406,560	40.66	5,661,975	566	186,845	18.68	200,056	42,705	80,594[15]	8.06
New Waterford	7,745	9,302	10,000	392,226	39.22	2,084,738	208	193,827	19.38	184,130	51,671	66,725[22]	6.67
North Sydney	6,139	6,836	6,836	182,614	26.71	2,230,490†	326	124,668	18.24	119,629	43,370	38,744[32]	5.67
Parrsboro	2,455	1,971	1,953	39,964	20.46	430,690	221	26,916	13.78	31,120	6,437	12,411[9]	6.35
Pictou	3,152	3,069	3,069	165,419	53.90	1,391,850†	454	52,308*e*	17.04	57,377	4,023	4,416[19]	1.44
Springhill	6,355	7,170	7,123	214,425	30.10	1,153,535	162	121,104	17.00	133,442	75,746	52,392[6]	7.36
Stellarton	5,002	5,351	5,600	156,382	27.93	2,354,625	420	82,176	14.67	70,927[14]	33,563	58,412[13]	10.43
Sydney Mines	7,769	8,198	8,200	143,644	17.52	1,376,786	168	135,311	16.50	144,738	44,546	126,697[26]	15.45
Trenton	2,613	2,699	3,200	‡	.....	1,418,510	443	62,370	19.49	65,611	6,348	12,621[27]	3.94
Truro	7,901	10,272	10,272	382,136	37.20	5,649,875	550	202,330	19.70	206,821	16,956	21,957[8]	2.14
Westville	3,946	4,115	4,100	82,465	20.11	1,300,560	317	57,857	14.11	71,854	20,273	64,083[30]	15.63
Windsor	3,032	3,436	3,402	109,973	32.33	1,568,375	461	88,671	25.81	91,388	15,098	19,289[28]	5.67
Yarmouth	7,055	7,790	8,500	236,743	27.85	4,135,750	487	194,538	22.89	217,845	35,026	43,731[10]	5.14
PRINCE EDWARD ISLAND													
Summerside	3,759	5,034	4,983	354,590	71.16	3,264,596	655	55,487	11.14	57,856	1,279	6,484[31]	1.30

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.
* Figures given for 1941 did not include schools.
† Figure for 1941.
‡ Not segregated.
(*e*) Estimated.
(*z*) Approximate.
(z) Not including schools.
(1) After deducting reserve of $29,293.
(2) Provision for uncollectibles, $2,298.
(3) After deducting reserve of $15,205.
(4) After deducting reserve of $24,616.
(5) After deducting reserve of $14,597.
(6) After deducting reserve of $8,113.
(7) Not inclusive of school tax arrears.
(8) After deducting reserve of $1,095.
(9) After deducting reserve of $1,235.
(10) After deducting reserve of $27,800.
(11) After deducting reserve of $6,275.
(12) After deducting reserve of $2,220.
(13) After deducting reserve of $6,342.
(14) One firm owes nearly $20,000.
(15) After deducting reserve of $5,000.
(16) After deducting reserve of $68,000.
(17) After deducting reserve of $20,000.
(18) After deducting reserve of $55,000.
(19) After deducting reserve of $2,000.
(20) After deducting reserve of $10,707.
(21) Does not include assessment on Bathurst Power & Paper Co., which has now been taken over by Dominion Government.
(22) After deducting reserve of $18,459.
(23) After deducting reserve of $28,437.
(24) After deducting reserve of $18,579.
(25) After deducting reserve of $13,616.
(26) After deducting reserve of $77,511.
(27) After deducting reserve of $5,000.
(28) After deducting reserve of $24,375.
(29) After deducting reserve of $6,467.
(30) After deducting reserve of $26,323.
(31) After deducting reserve of $1,000.
(32) After deducting reserve of $85,788. In addition, tax sale lands of $25,491.
(33) Does not include income tax taken over by Dominion Government.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

MUNICIPALITY	GROSS DEBENTURE DEBT (With Details for Schools and Local Improvements) (For Public Utilities See Following Page) — Schools (High and Public) Amount	Local Improvements (Owner's Share) Amount	Total Gross Debenture Debt (b) Amount	Total Gross Debenture Debt (b) Per Capita	Relation of Gross Debenture Debt to Standard Assessment (c)	Total Sinking Funds on Hand Amount	Total Sinking Funds on Hand Per Capita	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Amount	Net Total Debenture Debt (Total Gross Debt Less Sinking Funds) Per Capita	Floating Debt — Amount Borrowed in Anticipation of Debenture Issues (d)	Floating Debt — Other Bank Loans, Treasury Notes, Overdrafts	Local Improvements Sinking Fund (Owner's Share Only)
NEW BRUNSWICK												
Bathurst (Feb. 28, 1942)	$ 37,000	$	$ 641,441	$180.48	24.1%	$236,632	$66.58	$404,809	$113.90	$	$ 81,859 [6]	$ .....
Campbellton	154,000	.....	1,225,445	181.60	24.2%	526,169	77.97	699,276	103.63	8,355	30,718	.....
Chatham	16,000	.....	297,000	72.76	9.7%	95,535	23.40	201,465	49.35	4,992	27,333 [7]	.....
Dalhousie	85,000	.....	702,500	140.50	18.7%	74,702	14.94	627,798	125.56	.....	20,851	.....
Edmundston	288,500	.....	1,403,610	197.80	26.4%	282,102	39.76	1,121,508	158.05	.....	21,099	.....
Fredericton	146,500	.....	1,027,057 [8]	102.07	13.6%	312,031	31.01	715,026	71.06	.....	54,292	.....
Newcastle	85,000	.....	301,000 [2]	79.21	10.6%	219,256	57.70	81,744	21.51	10,500	5,000	.....
Sackville	.....	.....	320,500	130.87	17.5%	152,300	62.17	168,200	68.68	.....	33,428	.....
Sussex (Oct. 31, 1942)	60,000	.....	196,000	64.75	8.6%	117,623 [3]	38.86	78,377	25.89	.....	.....	.....
St. Stephen	22,000	.....	444,000	134.30	17.9%	301,212	91.11	142,788	43.19	.....	13,837	.....
Woodstock	6,000	.....	142,000 [4]	40.38	5.4%	.....	.....	142,000	40.38	.....	.....	.....
NOVA SCOTIA												
Amherst (Dec. 31, 1941)	108,950	.....	952,800	110.53	14.7%	453,907	52.66	498,893	57.88	.....	13,665	.....
Bridgewater	88,300	.....	820,519	240.27	32.0%	305,112	89.34	515,407	150.92	.....	9,733	.....
Dartmouth	302,500	.....	1,121,700	65.98	8.8%	493,157	29.01	628,543	36.97	12,662	30,227 [1]	.....
Dominion	.....	.....	120,900	36.63	4.9%	8,544	2.59	111,356	33.74	.....	.....	.....
Inverness (Dec. 31, 1941)	.....	.....	53,500	18.19	2.4%	8,093	2.75	45,407	15.44	.....	4,972	.....
Kentville	117,500	.....	394,587	102.49	13.6%	186,675	48.49	207,912	54.00	.....	28,452 [5]	.....
Liverpool	65,000	.....	383,700	161.27	21.5%	124,571	37.74	259,129	78.52	.....	.....	.....
Lunenburg	25,000	51,500 [10]	268,500	94.78	12.6%	144,687	51.07	123,813	43.70	.....	.....	36,751 [10]
New Glasgow	189,000	.....	1,111,450	111.15	14.8%	676,382	67.64	435,068	43.51	.....	.....	.....
New Waterford	45,000	.....	485,500 [9]	48.56	6.5%	93,274	9.33	392,226	39.22	.....	52,319	.....
North Sydney	26,000†	.....	369,000	53.98	7.2%	166,411	24.34	202,589	29.64	.....	1,248	.....
Parrsboro	12,500	.....	133,600	68.41	9.1%	46,079	23.59	87,521	44.81	.....	4,089	.....
Pictou	104,751	.....	370,151	120.60	16.1%	121,311	39.53	248,840	81.08	.....	1,032	.....
Springhill	57,100	.....	388,700	54.57	7.3%	114,104	16.02	274,596	38.55	.....	.....	.....
Stellarton	72,000	.....	351,500	62.77	8.4%	157,985	28.21	193,515	34.56	.....	12,380	.....
Sydney Mines	36,000	.....	221,500	27.01	3.6%	29,887	3.64	191,613	23.37	.....	.....	.....
Trenton	42,000	.....	204,300	62.84	8.4%	178,328	55.73	25,972	55.73	.....	.....	.....
Truro	345,600	.....	1,030,885	100.36	13.4%	537,949	52.37	492,936	47.99	.....	16,293	.....
Westville	60,000	.....	210,100	51.24	6.8%	61,112	14.91	148,988	36.34	.....	12,408	.....
Windsor	56,500	.....	279,100	82.04	10.9%	130,226	38.28	148,874	43.76	.....	50,902	.....
Yarmouth	120,000	.....	691,500	81.35	10.8%	142,611	16.78	548,889	64.58	.....	.....	.....
PRINCE EDWARD ISLAND												
Summerside	60,000	.....	765,000	153.52	20.5%	325,070	65.24	439,930	88.29	.....	4,715	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA (c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%
(d) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

† Figure for 1941.
(x) Approximate.
(1) Includes $20,852 loan of Dartmouth Housing Commission.
(2) In addition, $18,500 guaranteed bonds.
(3) Includes $18,500 school sinking funds.
(4) In addition, $23,000 guaranteed bonds.
(5) Includes $8,915 paid to Provincial Government to retire debentures for Housing Commission and $3,000 capital expenditure.
(6) Includes $46,859 Dominion of Canada 2% loan.
(7) Also owe county rates of $41,382.
(8) In addition, $50,000 guaranteed hospital bonds.
(9) In addition, contingent liability for hospital bonds of $5,000.
(10) Total for local improvements.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from official and other reliable sources, but not guaranteed)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DECEMBER 31, 1942

MUNICIPALITY	GROSS PUBLIC UTILITIES DEBENTURE DEBT						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt Less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)		
	Waterworks	Electric Light and Power	Housing §	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Waterworks	Electric Light and Power	Others
NEW BRUNSWICK												
Bathurst (Feb. 28, 1943)	$197,000*y*	$	$ 20,401	$	$217,401	$61.17	$ ‡	$ ‡	$	$ 5,247D	$ 3S	$ .....
Campbellton	105,000	50,000	35,945	.....	190,945	28.30	206,123	.....	.....	2,806D	32,011S	.....
Chatham	124,000*y*	19,500	.....	5,000*f*	148,500	36.38	‡	‡	.....	5,038D	11,863D	1,395D*f*
Dalhousie	253,000[1]	15,000	.....	.....	268,000	53.60	‡	‡	.....	519S	4,443S	.....
Edmundston	320,000	402,000	15,951	.....	737,951	104.00	118,000	619,951	87.37	?	?	.....
Fredericton	207,500	.....	.....	.....	207,500	20.62	91,726	115,774	11.51	24,620S[2]	.....	.....
Newcastle	81,000[1]	[1]	.....	.....	81,000	21.32	‡	‡	.....	?	?	.....
Sackville	249,000*y*	.....	.....	.....	249,000	101.67	93,611	155,389	63.49	nil	.....	.....
Sussex (Oct. 31, 1942)	24,000*y*	45,000	.....	.....	69,000	22.79	69,245	.....	.....	4,632S[2]	30,026S[2]	.....
St. Stephen	?	.....	.....	.....	?	.....	?	?	.....	?	.....	.....
Woodstock	?	.....	.....	.....	?	.....	.....	?	.....	?	?	.....
NOVA SCOTIA												
Amherst (Dec. 31, 1941)	171,500*y*	.....	.....	.....	171,500	19.90	?	?	.....	?	.....	.....
Bridgewater	131,500	283,919	.....	.....	415,419	121.65	106,545	308,874	90.45	1,016D[2]	16,842S[2]	.....
Dartmouth	297,400*y*	3,500	.....	136,000[3]	436,900	25.70	162,959	273,941	16.11	?	.....	138,805S*f*
Dominion	16,000	.....	.....	.....	16,000	4.85	609	15,391	4.66	1,648S[2]	1,176S	.....
Inverness (Dec. 31, 1941)	17,000	.....	.....	.....	17,000	5.78	3,859	13,141	4.47	251D	.....	.....
Kentville	98,237	33,750	.....	.....	131,987	34.28	77,520	54,467	14.15	8,017S	7,938S	.....
Liverpool	147,000	67,900	.....	.....	214,900	65.12	91,591	123,309	37.37	2,322D	6,663S	.....
Lunenburg	54,000	45,000	.....	.....	99,000	34.95	24,166	74,834	26.42	5,815S	6,441S	.....
New Glasgow	349,400	.....	.....	.....	349,400	34.90	320,892	28,508	28.50	2,449S	.....	.....
New Waterford	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
North Sydney	22,500*y*†	.....	.....	.....	22,500†	3.29	5,525†	16,975†	2.48	13,566S[2]	.....	.....
Parrsboro	51,500	34,000	.....	.....	85,500	43.78	37,943	47,557	24.35	505S	2,222S	.....
Pictou	117,900	11,000	.....	.....	128,900	42.00	45,479	83,421	27.18	2,282S	7,963S	.....
Springhill	61,000	.....	.....	.....	61,000	8.56	829	60,171	8.45	3,876S	.....	.....
Stellarton	62,500	.....	.....	.....	62,500	11.16	25,367	37,133	6.63	99D	.....	.....
Sydney Mines	54,000	.....	.....	.....	54,000	6.59	6,031	47,969	5.85	2,907S	.....	.....
Trenton	95,500*y*	.....	.....	.....	95,500	29.84	‡	.....	.....	?	.....	.....
Truro	126,880	168,725	.....	.....	295,605	28.78	184,805	110,800	10.79	18,251S	27,119S	.....
Westville	80,000*y*	.....	.....	.....	80,000	19.51	13,477	66,523	16.23	406S[2]	.....	.....
Windsor	100,000	.....	.....	.....	100,000	29.39	61,099	38,901	11.43	1,922S	.....	.....
Yarmouth	370,000*y*	.....	.....	.....	370,000	43.53	57,854	312,146	36.72	6,879S	.....	.....
PRINCE EDWARD ISLAND												
Summerside	20,000*y*	200,000	.....	.....	220,000	44.15	134,660	85,340	17.13	5,039S	26,438S	.....

§ USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

† Figure for 1941.
‡ Not segregated.
(*e*) Estimated.
(*f*) Ferries.
(*y*) Waterworks and sewers.
(S) Surplus.
(D) Deficit.
(1) Waterworks and electric light and power.
(2) Before debt charges and depreciation.
(3) Issued by Dartmouth Ferry Commission.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from official and other reliable sources, but not guaranteed)

APPROXIMATE TAX COLLECTIONS, BANK LOANS, ETC. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31, 1943

(Compiled by the Citizens' Research Institute of Canada)

LIBRARY
MAR 17 1944
UNIVERSITY OF TORONTO

Municipality	Tax Levy 1943	Taxes Collected in 1943			Taxes Uncollected at December 31, 1943.			Bank Loans Outstanding	
		Current	Previous	Total	Current	Total #	Reserve	Current	Capital
Amherst, N.S.	181,513	155,802	44,600	200,402	25,711	47,900	20,000	Nil	Nil
Arnprior, Ont.	89,243	82,454	15,462	97,916	7,730	17,330	10,702	Nil	Nil
Arvida, Que.	404,722 ÷ x	404,420 x	107	404,427	302 x	331 x	83 x	Nil	Nil
Belleville, Ont.	455,105	417,198	51,334	468,532	37,907	56,306	17,619	15,000	5,300
Biggar, Sask.	39,677	32,779	5,005	37,784	7,898 %	12,800 %	2,000	Nil	Nil
Brockville, Ont.	295,086	276,975	31,268	308,243	18,112	35,374	21,510	Nil	Nil
Brampton, Ont.	189,809	182,435	16,501	198,936	7,375	28,295	17,000	Nil	Nil
Brantford, Ont.	1,210,929	1,158,423	99,048	1,257,471	41,499	90,245	90,245	Nil	Nil
Buckingham, Que.	74,126	63,688	10,858	74,546	10,060	13,047	1,800	Nil	Nil
Burlington, Ont.	157,268	147,112	16,508	163,620	10,157	14,100	Nil	30,000	Nil
Calgary, Alta.	2,866,019	2,628,717	286,428	2,915,145	218,608	283,918	Nil	Nil	175,000 ¢
Campbellton, N.B.	193,969	163,473	41,850	205,323	30,496	166,399	68,000	52,774	9,538
Camrose, Alta.	77,461	68,174	25,793	93,967	9,287	49,922	45,000	Nil	Nil
Cap dela Madeleine, Que.	199,950	104,488	18,756	123,244	15,462	23,639	Nil	55,847	11,700
Cardston, Alta.	41,405	30,529	19,236	49,765	10,876	58,019	Nil	Nil	Nil
Chatham, Ont.	525,085	479,830	63,596	543,426	45,254	74,420	1,690	30,000	8,401
Chilliwack City, B.C.	75,252	71,197	11,118	82,315	4,056	6,377	10,000	Nil	Nil
Cobalt, Ont.	44,492	31,985	12,440	44,425	10,824 *	27,740	12,166	5,674	Nil
Collingwood, Ont	148,418	132,282	21,424	153,706	16,139	48,329	48,329	Nil	Nil
Cornwall, Ont.	326,218	288,401	31,111	319,512	37,816	60,059	3,115	Nil	Nil
Cranbrook, B.C.	53,217	47,227	8,759	55,986	5,991	8,992	8,601	Nil	Nil
Dartmouth, N.S.	229,813	186,743	47,495	234,238	36,177	57,203	32,551	Nil	9,596
Dauphin, Man.	105,308	89,969	18,448	108,417	12,261	19,516	18,793	Nil	Nil
Dolbeau, Que.	51,409 &	46,128	5,419	51,547	5,281	5,773	705	Nil	Nil
Dorval, Que.	115,672 £	94,925 £	15,185 £	110,111	20,746	30,306	-	5,000 @	18,263 F
Drumheller, Alta.	106,416	96,362	18,414	114,776	10,054	73,080	39,521	Nil	Nil
Drummondville, Que.	258,328 &	227,363	37,051	264,414	30,962	46,815	6,126	Nil	Nil
Dundas, Ont.	164,387	150,348	29,709	180,057	14,039	29,470	21,608	Nil	Nil
Dunnville, Ont.	96,755	94,897	3,836	98,733	1,858	7,809	20,000 $	Nil	Nil
Edmonton, Alta.	3,695,339	3,407,915	1,185,389	4,593,304	287,474	696,364	¢	Nil	Nil

Before deduction of Reserve

x Fiscal year ended 30 June, 1943. x Amounts as at 30 June, 1943
÷ Not including schools, business tax.

% Collections do not include discounts of approx. $ 1250. 2nd cancellations of approx. $ 1500.

¢ (now paid off)

* After write - offs.

& Not including schools.

£ Fiscal year ended June 30, 1943 @ April, 1943
F May 1, 1943. - Loans paid - Nov. 2, 1943.

$ City Reserve Fund

¢ General Reserve of 3,633,128 held against arrears x Tax Sale Lands of 4,279,425.

APPROXIMATE TAX COLLECTIONS, BANK LOANS, ETC. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31, 1943

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Tax Levy 1943	Taxes Collected in 1943			Taxes Uncollected at December 31, 1943.			Bank Loans Outstanding	
		Current	Previous	Total	Current	Total #	Reserve	Current	Capital
Edmunston, N.B.	128,227 &	111,668	21,646	133,314	16,559	37,758	15,079	Nil	Nil
Esteuan, Sask.	86,079	56,424	48,764	105,188	29,655	168,820	80,922	Nil	Nil
Etobicoke Twp., Ont.	694,980	605,332	154,686	760,018	89,648	383,000	430,000	Nil	Nil
Fergus, Ont.	85,147	82,587	4,752	87,339	2,560	5,984	1,342	Nil	Nil
Fernie, B.C.	35,702	31,626	6,590	38,216	4,633	7,399	9,000	Nil	Nil
Forest Hill, Ont.	747,392	691,505	111,098	802,603	55,888	109,470	41,682	Nil	8,750
Fort Erie, Ont.	269,430	250,204	27,494	277,698	19,227	36,365	4,739	Nil	Nil
Fort William, Ont.	1,251,124	1,197,603	29,749	1,227,352	54,743	108,619	Nil	Nil	Nil
Fredericton, N.B.	233,045 ✣	197,672	52,771	250,443	35,373	100,891	47,978	15,155	Nil
Galt, Ont.	446,515	430,607	32,528	463,135	15,909	47,569	26,742	17,290	55,000
Geraldton, Ont.	62,396	39,139	15,527	54,666	23,256	53,813	34,569	8,000	Nil
Glace Bay, N.S.	490,957	377,517	132,577	510,094	113,440	217,747	45,904	Nil	Nil
Grimsby, Ont.	52,726	47,546	9,017	56,563	4,439	12,684	Nil	Nil	Nil
Guelph, Ont.	505,791	464,951	88,774	553,725	40,840	163,371	143,611	Nil	Nil
Hamilton, Ont.	6,374,027	6,255,119	285,149	6,540,268	192,033	268,736	7,586	Nil	Nil
Hanover, Ont.	85,802	77,315	9,649	86,964	8,246	16,935	Nil	Nil	Nil
Hawkesbury, Ont.	138,281	125,099	13,643	138,742	13,182	22,141	Nil	Nil	Nil
Hespeler, Ont.	80,923	77,932	5,038	82,970	2,990	12,699	7,353	Nil	Nil
Humberstone, Ont.	57,679	52,150	6,041	58,191	5,668	11,072	612	Nil	Nil
Huntsville, Ont.	76,092	71,829	8,987	80,816	4,262	10,490	8,418	Nil	Nil
Inverness, N.B.	30,991	19,774	7,954	27,728	11,125	37,716	17,391	6,043	Nil
Kapuskasing, Ont.	215,196	208,275	5,760	214,035	6,921	12,038	Nil	Nil	Nil
Kamloops, B.C.	161,634	146,502	20,188	166,690	15,132	22,723	Nil	Nil	Nil
Kamsack, Sask.	42,877	33,826	12,823	46,649	6,304	23,224	10,000	Nil	Nil
Kelowna, B.C.	129,285	125,648	6,537	132,185	3,637	6,072	Nil	Nil	Nil
Kenora, Ont.	267,971	245,764	30,210	275,974	22,206	38,151	40,015	14,000	Nil
Kingston, Ont.	767,048	736,532	44,078	780,610	30,517	50,976	-	Nil	Nil
Kitchener, Ont.	1,271,999	1,227,485	78,138	1,305,623	44,505	84,641	88,953	20,000	Nil
Lachine, Que.	852,346	757,153	140,087	897,240	95,193	188,762	52,136	Nil	Nil
Lauzon, Que.	46,893 &	33,165	14,289	47,454	13,728	19,730	7,555	Nil	Nil

Before deduction of Reserve.

& Not including schools.

✣ Government grant re income tax not included.

- Fully covered by reserve.

APPROXIMATE TAX COLLECTIONS, BANK LOANS, ETC. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31, 1943

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Tax Levy 1943	Taxes Collected in 1943			Taxes Uncollected at December 31, 1943			Bank Loans Outstanding	
		Current	Previous	Total	Current	Total #	Reserve	Current	Capital
Leamington, Ont.	146,065	133,284	19,189	152,473	12,781	23,058	23,058	Nil	Nil
Leaside, Ont.	402,972	382,326	28,842	411,168	21,466	45,452	54,503	Nil	21,500
Lethbridge, Alta.	533,009	454,502	94,336	548,838	53,645	150,900	Nil	Nil	Nil
Lindsay, Ont.	196,265	182,553	20,251	202,804	14,810	27,069	27,069	Nil	Nil
Listowel, Ont.	74,750	70,663	7,821	78,484	4,087	8,407	1,500	10,950	Nil
Liverpool, N.S.	61,908	60,305	3,001	63,306	1,603	18,348	17,611	4,846	4,929
London, Ont.	3,297,340	3,144,224	283,269	3,427,493	161,343	266,520	110,980	400,000	59,000
Lunenburg, N.S.	78,032	75,041	1,657	76,698	2,398	3,419	2,204	Nil	Nil
Megantic, Que.	34,147 &	22,175			12,962	36,502	Nil	Nil	30,000
Melville, Sask.	89,196	76,936	34,121	111,057	12,261	34,499	10,000	Nil	Nil
Merritton, Ont.	25,744	94,086	2,692	96,778	1,688	3,677	Nil	Nil	Nil
Midland, Ont.	240,467	215,377	51,007	266,384	24,105	109,774	14,327	Nil	Nil
Mimico, Ont.	277,174	248,477	41,140	289,617	28,193	45,596	36,321	Nil	Nil
Moncton, N.B.	948,870 ✣	840,309	177,307	1,017,616	108,561	209,773	102,059	Nil	2,592
Montreal East, Que.	317,159 &	300,828	9,403	310,231	16,330	45,686	6,012	Nil	Nil
Moose Jaw, Sask,	779,256	736,266	65,150	801,416	31,302	257,087	X	Nil	Nil
Nanaimo, B.C.	156,138	144,241	16,181	160,422	11,897	18,297	Nil	Nil	Nil
Napanee, Ont.	94,414	88,262	8,518	96,780	6,152	13,991	2,401	Nil	Nil
New Toronto, Ont.	339,293	327,744	16,854	344,598	11,549	14,941	Nil	Nil	Nil
New Waterford, N.S.	199,337	145,281	45,188	190,469	54,056	90,771	19,959	45,470	Nil
Niagara Falls, Ont.	641,998	605,895	59,250	665,145	40,120	57,743	28,001	Nil	Nil
Noranda, Que.	83,829 ≠	73,054	8,292	81,346	7,277	24,922	14,000	Nil	Nil
North Battleford, Sask.	156,563	136,160	70,081	206,241	20,403	90,484	19,791	Nil	Nil
Oakville, Ont.	131,054	123,902	17,546	141,448	7,153	22,036	Nil	Nil	8,700
Orillia, Ont.	244,446	223,963	30,219	254,182	20,483	44,760	42,825	Nil	2,015
Oshawa, Ont.	874,558	842,649	54,699	897,348	30,049	53,908	74,574	Nil	Nil
Ottawa, Ont.	6,069,631	5,827,429	302,791	6,130,220	200,722	324,934	324,934	Nil	Nil
Paris, Ont.	118,735	111,104	7,695	118,799	7,631	11,430	1,861	Nil	Nil
Parrsboro, N.S.	31,424	24,761	9,169	33,930	6,695	11,174	1,597	Nil	Nil
Pembroke, Ont.	255,867	239,992	22,862	262,854	15,876	24,223	21,935	Nil	Nil

& Not including schools.

Before deduction of Reserve.

✣ Includes Government Income Tax Compensation.

x $ 2,706.134 reserve against tax assears and $ 2,773.205 Tax Sale.Lands.

≠ Fiscal year ended 31 May, 1943. Does not include school taxes.

APPROXIMATE TAX COLLECTIONS, BANK LOANS, ETC. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31, 1943

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Tax Levy 1943	Taxes Collected in 1943			Taxes Uncollected at December 31, 1943.			Bank Loans Outstanding	
		Current	Previous	Total	Current	Total #	Reserve	Current	Capital
Penetanguishene, Ont.	79,681	61,287	31,335	92,622	17,946	67,996	Nil	Nil	Nil
Perth, Ont.	151,194	145,500	11,495	156,995	5,695	11,973	3,593	20,000	Nil
Peterborough, Ont.	785,851	759,916	41,117	801,033	25,935	78,582	60,025	20,000	Nil
Petrolia, Ont.	58,892	50,995	?		7,897	13,771	3,000	Nil	Nil
Pictou, N.S.	70,853	66,825	4,941	71,766	3,754	5,043	1,540	Nil	Nil
Portage La Prairie, Man.	180,940	146,146	48,508	194,654	34,794	63,722	17,300	Nil	Nil
Port Alberni, B.C.	87,855	81,226	12,063	93,289	6,629	10,252	Nil	Nil	Nil
Port Arthur, Ont.	970,705	913,456	85,631	1,009,087	57,249	120,459	Nil	Nil	Nil
Port Colborne, Ont.	289,072	282,375	8,432	290,807	6,697	12,114	12,743	Nil	Nil
Prince George, B.C.	45,637	41,514	6,813	48,327	4,110	6,005	Nil	Nil	Nil
Prince Rupert, B.C.	177,085	160,000	26,175	186,175	17,085	71,834	Nil	Nil	Nil
Quebec, Que.	6,585,687 ⚓	?	?	?	999,747	1,992,197	723,029	109,000	284,236
Red Deer, Alta.	55,306	54,321	6,739	61,060	984	4,199	Nil	Nil	Nil
Renfrew, Ont.	145,877	134,881	18,520	153,401	10,996	27,809	15,550	Nil	Nil
Revelstoke, B.C.	60,206	50,586	6,839	57,425	9,620	16,459	Nil	Nil	Nil
Rimouski, Que.	92,179 −	71,103	22,088	93,191	21,077	31,290	6,000	10,600	Nil
St. Catharines, Ont.	982,394	936,907	89,600	1,026,507	45,487	77,149	80,445	Nil	Nil
St. Hyacinthe, Que.	232,660	216,168	27,512	243,680	16,492	27,013	Nil	Nil	Nil
St. Joseph D'Alma	33,332 −	27,737	8,427	36,164	5,594	5,594	5,020	Nil	Nil
St. Mary's, Ont.	106,586	94,700	15,537	110,237	11,886	29,539	5,908	9,700	Nil
St. Thomas, Ont.	580,942	550,331	67,562	617,893	30,612	69,967	84,349	Nil	Nil
Sackville, N.B.	80,988	76,501	10,513	87,014	4,487	14,345	12,046	Nil	26,964
Saskatoon, Sask.	1,429,054	1,232,253	386,935	1,619,188	191,847	709,023	≠	Nil	Nil
Sault Ste. Marie, Ont.	803,373	726,634	117,689	844,323	68,864	184,970	135,595	Nil	Nil
Scarborough Twp., Ont.	617,268	527,004	137,122	664,126	80,948	143,600	15,000	Nil	Nil
Selkirk, Man.	71,877	63,038	12,741	75,779	8,839	13,421	112,717	Nil	Nil
Sioux Lookout, Ont.	56,220	40,962	16,503	57,465	15,258	48,683	11,841	17,850	Nil
Sorel, Que.	251,136	199,400	41,917	241,317	51,737	91,213	16,140	Nil	103,000
Springhill, N.S.	128,910	104,152	25,626	129,778	24,882	59,760	10,395	31,135	Nil
Stratford, Ont.	616,185	565,618	95,237	660,855	51,000	107,800	28,000	Nil	Nil

\# Before deduction of Reserve.

⚓ Fiscal year ended 30 April, 1943. Includes schools.

≠ $ 2,384,681 held against tax arrears and $ 2,101,291 tax sale lands.

− Excluding schools.

APPROXIMATE TAX COLLECTIONS, BANK LOANS, ETC. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31, 1943

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Tax Levy 1943	Taxes Collected in 1943			Taxes Uncollected at December 31, 1943.			Bank Loans Outstanding	
		Current	Previous	Total	Current	Total #	Reserve	Current	Capital
Strathroy, Ont.	72,687	65,774	9,389	75,163	6,761	15,815	Nil	Nil	Nil
Sudbury, Ont.	1,044,199	919,223	158,802	1,078,025	124,976	193,144	193,144	Nil	Nil
Summerland Dist., B.C.	27,507	26,221	3,166	29,387	1,439	1,636	Nil	✲	✲
Summerside, P.E.I.	58,797	57,871	1,443	59,314	926	7,364	1,200	Nil	Nil
Sussex, N.B.	23,054 -	21,657	4,777	26,434	1,396	2,587	Nil	Nil	Nil
Swansea, Ont.	261,674	243,364	35,188	278,552	19,043	31,739	25,231	Nil	Nil
Sydney, N.S.	784,921	684,921	133,133	818,054	100,000	165,443	117,843	198,615	Nil
Sydney Mines, N.S.	131,046	89,223	47,647	136,870	41,823	206,335	78,392	Nil	Nil
Tecumseh, Ont.	57,316	48,362	15,144	63,506	8,733	28,844	2,787	Nil	Nil
Terrebonne, Que.	23,740 -	18,803	3,703	22,506	4,937	8,731	Nil	Nil	Nil
The Pas, Man.	60,498	41,593	30,166	71,759	18,905	151,070	73,422	Nil	Nil
Tillsonburg, Ont.	97,346	95,442	5,095	100,537	1,904	9,391	1,487	Nil	Nil
Timmins, Ont.	751,765	629,205	120,362	749,567	122,560	195,538	92,078	45,000	10,540
Toronto, Ont.	29,635,942	28,187,980	2,097,215	30,285,195	1,447,962	2,321,799	969,768	Nil	Nil
Trail, B.C.	189,407	164,834	30,564	195,398	24,574	59,013	Nil	23,865	Nil
Transcona, Man.	121,831	99,448	17,213	116,661	-	25,150	3,445	Nil	Nil
Truro, N.S.	218,920	206,322	19,103	225,425	12,598	16,349	1,095	4,062	Nil
Valleyfield, Que.	413,866	388,364	93,985	482,349	15,931	47,159	19,497	Nil	Nil
Verdun, Que.	1,674,940	1,463,720	288,332	1,752,052	211,220	293,415	70,000	Nil	Nil
Vernon, B.C.	149,831	139,464	12,460	151,924	10,367	14,029	Nil	Nil	Nil
Victoria, B.C.	1,438,428	1,337,625	137,020	1,474,645	106,764	171,814	Nil	Nil	335,000
Walkerton, Ont.	55,129	47,720	13,781	61,501	7,411	18,944	8,840	15,000	2,640
Waterloo, Ont.	253,136	248,694	8,967	257,661	4,441	7,914	2,451	Nil	Nil
Waterloo, Que.	45,124	39,415	8,509	47,924	5,709	7,032	Nil	Nil	Nil
Westmount, Que.	1,459,563	1,353,860	177,149	1,531,009	105,703	161,717	Nil	Nil	Nil
Weston, Ont.	221,193	207,214	21,772	228,986	13,979	30,254	162,520 ≠	Nil	Nil
Wetaskiwin, Alta.	84,246	76,184	16,596	92,780	5,992	23,567	41,400	Nil	Nil
Weyburn, Sask.	142,825	93,591	63,414	157,005	44,269	392,166	248,000	Nil	Nil
Whitby, Ont.	120,333	106,422	6,279	112,701	13,911	24,722	13,155	12,000	Nil
Winnipeg, Man.	8,377,973	7,651,817	1,311,351	8,963,168	726,156	8,021,370	6,687,451	╳	1,511,690

Before deduction of Reserve.

✲ $ 124,505 advances under Municipal Improvements Assistance Act.

≠ Also covers 112,756 tax sale lands.

╳ Bank loans outstanding for Relief $ 4,002,265.

- Not including schools.

APPROXIMATE TAX COLLECTIONS, BANK LOANS, ETC. FOR SOME CANADIAN MUNICIPALITIES

AS AT DECEMBER 31, 1943

(Compiled by the Citizens' Research Institute of Canada)

Municipality	Tax Levy 1943	Taxes Collected in 1943			Taxes Uncollected at December 31, 1943.			Bank Loans Outstanding	
		Current	Previous	Total	Current	Total #	Reserve	Current	Capital
Woodstock, N.B.	74,676	60,125	22,182	82,307	14,534	32,706	7,313	Nil	Nil
Woodstock, Ont.	322,541	311,658	23,455	335,113	10,882	22,742	8,222	Nil	Nil
Yarmouth, N.S.	189,468	164,450	46,290	210,740	25,018	53,705	4,950	Nil	20,000
York Twp., Ont.	2,220,636	2,042,997	294,722	2,337,719	177,639	248,748	358,305	Nil	Nil
East York Twp., Ont.	1,163,895	1,053,295	169,189	1,222,484	110,601	1,900,000	481,079	Nil	Nil
North York Twp., Ont.	823,343	696,015	171,950	867,965	120,030	266,291	120,159	Nil	Nil
Bracebridge, Ont.	67,585	57,457	9,494	66,951	10,127	18,860	14,036	Nil	Nil
Medicine Hat, Alta.	343,026	288,957	68,884	357,841	54,069	2,387,497 ♣	1,213,788	Nil	Nil
Owen Sound, Ont.	463,703	440,203	38,532	478,735	24,557	39,265	39,265	50,000	Nil
Vancouver, B.C.	11,365,257	10,679,355	1,091,906	11,771,261	685,902	1,396,943	462,426	1,337,206	37,713
Vancouver North, B.C.	294,364	264,535	39,557	304,092	35,245	52,517	Nil	Nil	Nil

\# Before deduction of reserve.

♣ Includes Tax Sale properties.

3 1761 11467759 4